

STATE OF NEW YORK

REORGANIZATION OF LOCAL GOVERNMENT
IN NEW YORK STATE

Sixth Report
OF THE
New York State Commission
FOR THE
Revision of the Tax Laws

Submitted February 6, 1935

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In Memoriam

WALTER L. PRATT

WHEREAS, Assemblyman Walter L. Pratt has been removed from the scene of his labors in the midst of his activities for the State, and

WHEREAS, We, the members of the New York State Commission for the Revision of the Tax Laws, with which Commission he was associated from its inception in a work which was of peculiar interest to him and in which he contributed much of value to this Commission and to the State, desire to express our admiration and respect for him and for his great services and our deep regret at his passing,

Now, therefore, be it resolved, That we embody in our minutes and record in our report to the Legislature of the State of New York this appreciation of the continued helpfulness, faithful labor and unselfish devotion of the late Walter L. Pratt to the service of the State and to the labors of this Commission, and

Be it further resolved, That a copy of these minutes be sent to his family as an expression of our deep sympathy and respect.

ALBANY, July 16, 1934

In Memoriam

CHARLES R. WHITE

WHEREAS, The late Charles R. White was a member and Vice-Chairman of this Commission from the date of its appointment until his untimely death, and

WHEREAS, In the midst of an extremely active life in the service of his State and Nation he found time to devote much of his thought and effort to the work of this Commission and contributed much from his great abilities and wise counsel to the labors we have performed,

Now, therefore, be it resolved, That we, the members of the New York State Commission for the Revision of the Tax Laws, hereby express our regret at his passing and extend our sympathy to the family of our late friend and associate, and

Be it further resolved, That a copy of this resolution be sent to this family and printed in our next report to the Legislature of the State of New York.

BUFFALO, *December 5, 1934*

LETTER OF TRANSMITTAL

February 6, 1935

To the Senate and Assembly of the State of New York:

For many years the most crying governmental need in the state of New York has been for the reorganization of our local governmental machinery to the end of rendering greater service at less cost. During the more recent depression years, state-wide pressure from taxpayers groups for economy in government has resulted in some reduction of governmental expenditure, largely through curtailment of service and reduction of salaries. But the most obvious and satisfactory way of reducing governmental expenditures has received until recently scant consideration—this is through fundamental reorganization of local government to ensure that each function of government is assigned to the unit of government best suited to perform that function and to provide the most efficient administrative organization possible while still retaining adequate control of this organization by the electorate.

The Commission has investigated carefully our existing system of local government and found it wanting in many respects; it is more expensive and less efficient than should be and is in need of a thorough overhauling. The state of New York is again confronted with a large, threatening and growing deficit. Anyone who has examined carefully the source of the deficit cannot fail to be impressed by the fact that there would be no deficit were it not for the state's sharing its tax revenue with local governments. Although this expenditure is on the books of the state, it actually belongs under the heading of local government. The direct relationship between the state's deficit and the inefficiency of the local units within the state thus is apparent. There is little doubt in the minds of the members of this Commission that if the local administration can be improved, taxpayers may anticipate not only a reduction of their local tax bills for present purposes but a decrease in the amount of state aid necessary to keep the local units operating.

Anything fundamental in the way of reorganization of local government is, of course, unconstitutional at the present time and the Legislature is helpless in the face of a Constitution which changing conditions have rendered obsolete. However, if the recommendations of the Commission for amendment of the state Constitution are carried out, the responsibility for the condition of local

government will be strictly up to the Legislature since it will have the authority to remedy this condition, or at least to place a remedy at the disposal of the local electorate. In the accompanying report, this Commission presents, in addition to its description of our present system and its findings in connection therewith, definite recommendations for constitutional revision and legislation to carry out an immediate and a long term program of improvement in local government.

We wish to call attention to the fact that the program recommended herein is a logical and necessary development along the lines of the principles repeatedly laid down by this Commission in its previous reports and that the investigations this year have served to confirm, either directly or by implication, the soundness of our earlier conclusions and recommendations. In this report the Commission has stressed the problems involved in county and town government, and the overlapping areas of villages, school districts and special districts. Limitation of time has prevented the Commission from making as thorough an analysis of the situation of the cities of the state as it would have wished. A separate thorough scrutiny of village and school district administration would also be desirable.

The Commission wishes to acknowledge its obligation generally to local governmental and state officials for their splendid co-operation in connection with hearings conducted by the Commission, and in supplying information sought by field representatives and through questionnaires. In the preparation of the report we are particularly indebted to Dr. Luther Gulick, director of the Institute of Public Administration, Columbia University, and to Howard P. Jones, director of the National Municipal League. Special acknowledgment also is due the splendid co-operation of the Department of Audit and Control, the Department of Taxation and Finance, and other departments of the state government.

SEABURY C. MASTICK, *Chairman*

G. WILLIAM MAGLY, *Vice-Chairman*

ALBERT G. PRESTON, *Secretary*

JOHN L. BUCKLEY

FRANK C. MOORE

HARRY A. REOUX

HARLAN W. RIPPEY

BENJAMIN F. SISSON

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Chapter I

STATEMENT OF THE PROBLEM AND SUMMARY OF CONCLUSIONS AND RECOMMENDATIONS

THE depression focused the attention of taxpayers in New York State upon the cost of local government. Ever since the war, this cost had been increasing in steady jumps, year by year. In 1930 the total cost of local government excluding New York City was nearly three times what it was in 1920. Since 1900, the cost has been multiplied by approximately ten times. Special commissions and students of government had repeatedly pointed out this trend and urged that something be done about it. But the taxpayer during those years, while he might grumble about his tax burden, was too busy with his private affairs to give serious concern to analyzing an expenditure which was, after all, but a small percentage of his total income. Then, suddenly, his own income vanished or shrank to a fraction of its former size. Retrenchment became the rule in every activity of life. Yet the cost of government went on, retrenchment in government being in large measure offset by the increasing requirements for unemployment relief.

It was with a view to answering the query of the bewildered taxpayer—"Is there no way out?" that the Commission was directed by the Legislature this year to canvass the possibilities in the direction of reorganization for greater efficiency.

It may be taken for granted that local governments in New York State have, generally speaking, attempted to reduce their budgets as far as possible under existing law. Analyses of the cost of local government show that the peak was reached in 1931. There was a sharp dip downward in 1932. Approximately the same level was maintained in 1933 with, however, a slight tendency upward. While 1934 figures are not available, not much change is anticipated. The dip in the curve has been brought about by salary reductions and by the sacrifice of many desirable community services. It is of vital importance to realize that these are services which are in normal times demanded by the citizens of our state; that they were curtailed only as a result of terrific economic pressure; that an attempt will be made to restore their full effectiveness just as soon as the local communities can afford to do so. This tendency already may be observed in some communities. There can be, in the opinion of the Commission, no substantial general reductions in the cost of operation of local government in New York State by further curtailment in services; on the contrary,

whether we like it or not, it is inevitable that the cost of government will again increase as the depression lifts, due to the additional number of functions which will be demanded of local governments. The Commission wishes to emphasize that it is not urging local governments to take on new functions; it is merely recognizing a trend that is inevitable and inherent in the moving forces of our civilization.

One illustration will suffice to drive this point home. Although business conditions are improving at the present time, there is as yet no substantial reduction of relief costs. On the contrary, the program of work relief outlined by President Roosevelt promises a job to every man who can work. This means an immediate increase in the cost of relief administration in communities in New York State which have been administering home relief rather than work relief. It is impossible to foresee the end of this program. While business conditions are improving, technological unemployment, that is, unemployment caused by technical improvements in industry which replace men with machines, is steadily continuing. Research laboratories in our great factories are constantly developing new ways of lightening the burden of human labor. Three years ago, unemployment relief was looked upon as a temporary and emergency expenditure. Witness the title of the New York State unit responsible for relief: the "Temporary Emergency Relief Administration." It has become self-evident since then that relief administration is neither temporary nor emergency so far as governmental expenditure is concerned, but must be regarded within our present vision at least as a part of the regular budget of government subject to adjustment of costs between federal, state and local units.

It being true, then, first, that governmental functions cannot be substantially further curtailed without seriously limiting the social and economic services of our local communities, and second, that the trend is toward increasing the services and responsibilities of local government, it follows of necessity either that these local governments must increase the burden of taxation or the services that are now being rendered must be rendered at a lower cost. To this latter objective the investigations of the Commission this year have been primarily directed.

Careful analysis of the present legal requirements for the organization of local government in New York State reveals unmistakably that our state Constitution and statutes prescribe a pattern of local government so contrary to elementary principles of human organization that it is difficult if not impossible for the administration of public affairs to be carried on with efficiency. Every canon of political science that history and experience in public administra-

tion has taught us in the last 100 years, and that is now recognized as fundamental and taught in our high schools, colleges and universities as "first principles," is violated by the organization and form of local government in the state of New York. This is no indictment of individual officeholders; it is, indeed, not even a condemnation of a system but rather a frank recognition of a complete lack of system. For local government as it exists in New York State today is the product of patchwork on a garment the original fabric of which was woven in 1683.

If this process produced something which was efficient or inexpensive or both, it could readily be justified. As a matter of fact, the Commission's investigations demonstrate that the process has resulted in neither. Local government in New York State, with many individual exceptions, of course, is as a direct result of legal prescription both costly and inefficient.

The following faults stand out among many as inherent in the system and in immediate need of correction if governmental costs are to be kept within reasonable bounds:

1. There are too many units of government. Duplication of functions, overlapping areas, overlapping authority and overlapping debt add to the confusion.

2. In numerous instances, units that are too small are administering functions that could be handled by larger areas with greater efficiency.

3. In the majority of local units there is no adequate control over expenditures either by the public or responsible officials because of the lack of an executive budget system. In counties there cannot be an executive budget system because adequate control cannot legally be extended to expenditures of constitutional officers.

4. In counties and many other local units there is no responsible executive in charge of administration. Small as many of these units are, they usually are divided into several little governments because no one has responsibility for administration as a whole.

5. Many administrative officers in charge of technical work are elected by the people. It is impossible for the electorate to make intelligent selections of candidates for technical administrative positions. Indeed, for most of the positions on the public payroll, whether elective or appointive, no qualifications are specified and it is a matter of good fortune or accident when capable and qualified men are chosen.

6. Lack of trained personnel in many branches of the service results in the persistence of inefficient methods of administration that no well run business would tolerate for a moment.

7. The local governmental pattern is too complex for democratic government.

SUMMARY OF RECOMMENDATIONS

The Commission has repeatedly pointed the way to improvement in local government in New York State through a great many immediate changes as well as emphasizing that really satisfactory administration of local government can only be obtained through fundamental reorganization that requires a constitutional amendment. The time has now come, in the opinion of the Commission, when permanent cure must take the place of palliatives. No longer can the legislative representatives of the people of New York State afford to disregard the overwhelming demand from taxpayers in all parts of the state for relief from the tax burden. The Commission therefore has the following major recommendations to make:

I. Recommendations Requiring Revision of the State Constitution

- (A) The Legislature should be required to draft optional forms of county government and submit them to the electorate; at least two of these forms should provide a chief executive to be in charge of administration.¹
- (B) The Legislature should be permitted to transfer functions from one class of governmental unit to another.
- (C) On the initiative of the county board of supervisors, or on petition of 5 per cent of the voters of the county, an election should be called to determine whether functions shall be transferred as between units of local government within the county and the county or each other.
- (D) Every unit of local government in the state should be required to adopt an adequate budget system (this recommendation may be carried out part way without changing the Constitution).
- (E) Any unit of government should be permitted to contract with any other unit for the performance of any function for which it has responsibility.
- (F) Units of government should be permitted to perform jointly services for which they have responsibility.

¹ These forms are the county manager and county president forms and are explained in Chapter II, pp. 39-49.

- (G) Debt limitations on local units of government should be made more restrictive particularly as regards overlapping debt. (For details see section III following.)
- (H) Removal of local government entirely from certain sparsely settled areas of the state which are unable to support governmental services, and administration of minimum essential services such as policing and through highways in these areas directly by the state.
- (I) Optional centralization of the functions of assessment, tax collection and custody of funds in the county government.
- (J) Establishment of the county as a minimum area for the administration of health and welfare and institutional care.
- (K) Establishment of a state police system operating throughout the state except in cities and the larger villages. Optional transfer to this system of the police functions of the constable and sheriff.
- (L) Optional reconstitution of the board of supervisors into a small body.

II. Recommendations Which the Legislature May Enact Without Amending the Constitution

(A) *Forms of Government*

Passage of permissive legislation setting forth optional forms of county government that can be adopted by county-wide referendum without waiting for a constitutional amendment. The county manager plan (in so far as possible without amendment of the Constitution) and the county president plan are recommended. (See Ch. II.)

(B) *Executive Budget System*

Passage of a mandatory budget law for all units of local government in so far as this is possible without constitutional amendment.

(C) *Assessment of Property and Collection of Taxes*

1. Establishment of a county board of assessment review.
2. Abolition of the office of school district tax collector and the transfer of the functions of this official to the town collector.
3. Readjustment of the tax collection year and the budget year so as to eliminate the necessity for short term borrowing.

4. The state should encourage the preparation and use of property maps and other modern aids for assessment and tax collection purposes.
5. Arrangement should be made for the more or less continuous assessment of property with adequate factual basis for making changes in individual assessments whenever needed.
6. Although subject to possible constitutional limitations, all public utility and larger industrial properties in towns should be assessed by the State Tax Commission.
7. Equalization rates for county tax purposes should not be determined by the board of supervisors. Such rates either should be determined by the State Tax Commission, provision for additional staff under the Commission being made to enable this to be done, or a county equalization commission should be established of not more than three persons.
8. A notice of the amount of taxes should be mailed to each taxpayer at least 30 days before the taxes fall due.
9. The system for the collection of delinquent taxes should be revised. The procedure should be made more prompt and more effective. The cost of tax sale and redemption advertising is high in comparison with benefits received.
10. Provision should be made for the collector to act as receiver of rents and income for delinquent property not occupied by the owner.
11. Arrangements should be made for instalment payment of taxes for the convenience of the taxpayers as well as the governmental unit concerned.
12. The Tax Law should be amended to eliminate doubt as to the legality of using machinery for the preparation of tax bills in duplicate or triplicate, one to serve as a receipt.

(D) *Public Health Administration*

1. Larger units of health administration are essential in order that improved health service with utmost economy may be made available to all residents of the state. These should be established, however, at the option of the locality.

2. Wherever practicable, the smallest unit of health administration should be a single county. Where this is not practicable because of local conditions, counties or parts of counties should be combined to create a unit large enough to justify the establishment of a joint county health department organization, completely equipped and adequately financed.
3. Where a county or joint county health district shall be established, all essential health functions shall be under its direction and control, including school health service, and that the school hygiene district law be amended so as to be inapplicable to such counties.

(E) *Public Welfare Administration*

1. Larger units of welfare administration appear to be essential with the county as a minimum area of administration. However, the Commission recommends an intensive study of local conditions and needs with respect to public welfare in order to determine a state-wide plan of public welfare administration to suit the particular necessities in each area.
2. The area of administration for public welfare should so far as practicable be coterminous with the area for administration of public health.

(F) *Highway Administration*

1. The optional elimination of the elective town superintendent and the substitution in his place of a foreman or superintendent responsible to the county superintendent and appointed from a list of qualified candidates.
2. The county superintendent should be given authority over and responsibility for the maintenance of all except state and private roads within his county boundaries, excepting those administered under incorporated areas.²
3. A permissive act providing for the combining of two or more township units for highway maintenance purposes.
4. The establishment of a uniform system of cost records and traffic counts in all counties, and the filing of quarterly reports, containing summaries of this data, with the highway authority at Albany.

² Commissioner Moore dissents, pending "the compilation of authoritative statistics on costs of highway maintenance by all administrative units."

5. The power of approval of all highway improvements outside incorporated areas, should be vested in the state and should be favorably exercised, in the case of changes of type, only when the annual cost of an existing road (properly maintained) equals or exceeds the annual cost of the proposed improvement.³
6. Every incorporated area should file quarterly reports, similar to the county reports of item 4, with the state, in order that a similar study may be made of the efficiency therein.

(G) *County Clerk*

1. Adoption of the method of photostat recording for the registration of documents in the offices of all county clerks and registers in the urban counties.
2. Establishment by the state of a central bureau for photostat service for the rural counties.

(H) *State Board of Local Government Finance*

1. Establishment of a state board of local government finance to have powers of supervision over the financial affairs of local government units.⁴

(I) *Special Districts*

1. Establishment of a policy of "no more special districts" and responsibility for the administration of such districts by the unit of local government best suited to the function. In some cases, this will mean the town; in others, the county.

(J) *Municipal Home Rule*

1. Amendment of the city home rule to permit initiation of charter changes by petition of 10 per cent of the voters of a city.

(K) *Abolition of Offices*

1. Abolition of the offices of constable and coroner. Transfer of the coroner's duty of conducting medical examinations to the regional representatives of the State Health Department in rural areas, transfer of his duties in connection with fixing the responsibility in cases of death by violence to the district attorney or the grand jury. Transfer of constable's duties to state police.

³ Commissioner Moore dissents. Op. cit.

⁴ Commissioner Moore questions the constitutionality of establishing such a board; approves vesting substantially the same powers in the state department of audit and control.

(L) *Centralized Purchasing*

Establishment of centralized purchasing in the county governments for the buying of supplies, materials and equipment for the county and permission to other units of local government within the county to have the county agency buy for them. Extension of this principle to provide for the purchase by the state purchasing bureau of certain supplies, materials, and equipment used by all units of local government at the option of these units.

(M) *The Merit System*

Establishment and enforcement of the merit system with prescribed qualifications for all administrative offices in local government.

(N) *State Aid*

1. That the Education Law be amended to provide for reorganization and consolidation of existing school districts.
2. That following the adoption of such an amendment the state aid formula in the Education Law be revised as suggested in the Fourth Report of the New York State Commission for the Revision of the Tax Laws, as follows:
 - a. Determine the teaching units as at present.
 - b. Use the net current expense of the district instead of the total payments as at present.
 - c. Use twenty-five hundred dollars as a fair amount per teacher unit for current expense in supervisory districts, twenty-seven hundred dollars in villages employing superintendents, and twenty-nine hundred dollars in cities, the state to give the difference between the four mill tax on actual valuation and such amount for each teacher unit. The minimum provision of four hundred and twenty-five dollars per teacher to be repealed. The law should expressly provide that the four mill tax actually be levied and that assessment be made at full value.⁵
3. That the Highway Law be amended so that cities and villages as well as counties should receive 25 per cent

⁵ This would result in a fairer distribution, increasing the amounts going to the poor districts and decreasing the amounts going to those districts that have wealth above the average. The effect of this plan is discussed in the Fourth Report of the New York State Commission for the Revision of the Tax Laws, 1934.

of the motor vehicle fees collected therein; and that cities and villages including New York City receive 20 per cent of the total motor fuel taxes distributed on the basis of the mileage of arterial highways in such cities and villages; and that counties receive 30 per cent of the total motor fuel taxes distributed on the basis of highway mileage.

4. That the Tax Law be amended to provide that the personal income and business franchise taxes be distributed on the basis of population instead of as at present distributing the former on the basis of assessed valuation of real property and the latter on the basis of location of the property of the corporation.⁶
5. That the rates of the income tax law be revised by lowering exemptions and by grading rates more steeply in order that more revenue may be obtained and that the tax burden may be more equitably distributed.
6. That the financial institutions tax be distributed on the basis of population rather than as at present on the basis of the assessed valuation of the taxable property in the units of local government wherein the financial institutions are located.
7. That a large share (probably 50 per cent) of revenue received from the taxation and licensing of the sale of liquor should be distributed among the cities, towns, and counties within which sales were made on the basis of population, instead of, as at present, to cities and towns only.
8. That any increase in state aid during the present emergency should be contingent upon a corresponding decrease in the local tax burden.

(P) *Fee System*

Abolition of the fee system as a method of compensation for all local officials performing full-time duties and ultimate abolition in the case of all other officials.

(Q) *Personnel*

1. A considerable increase in the staff of the State Civil Service Commission and the adoption of a plan of district field representatives to supervise and guide the examination, appointment, and promotion of candidates for local employment.

⁶ Commissioner Preston dissents.

2. The exercise by the state commission of the authority it now has by law to require personnel reports from every local unit, and the compilation and publication of such reports, with a view to the extension of the Civil Service Law at a much more rapid rate than in the past, and within not too long a period to the entire local service.
3. The abolition of the residence requirement for candidates for technical administrative positions.⁷
4. The preparation and adoption of a comprehensive classification and standardization of positions and a uniform compensation plan for the local government service throughout the state of the type of the state classification and the Westchester county classification recently adopted.
5. The wider use of the state insurance fund and of the state employees retirement system at the option of the localities.

III. Amplification of Recommendation for Revision of Constitution as Regards Debt Limitation

1. The Legislature to be directed to provide by general law the methods by which and the limitations under which debts may be contracted by the various civil divisions of the state.
2. All bonds hereafter issued to be of serial type.
3. No debt to be incurred for payment of current expenses of administration unless payable out of taxes levied or to be levied within twelve months after it is incurred.
4. Every civil division to be required to file with the local government finance board (to be created) immediately prior to every bond issue, a debt limit statement, indicating the properties taxable for the repayment of each debt item.
5. Any law or ordinance hitherto or hereafter enacted purporting to limit the amount of taxation which may be imposed for the payment of debt charges to be invalid.

IV. Amplification of Recommendation Regarding a State Board of Local Government Finance

1. The Commission reiterates its views as expressed in its 1932 and 1933 reports as to the powers and duties to be conferred upon the proposed state board of local government finance:

⁷ Commissioner Preston dissents.

- (a) To prescribe appropriate budget systems and to work with local officials in their installation.
- (b) To prescribe an adequate and up-to-date accounting system for all local units and to assist in installing such a system.
- (c) To provide for a periodic audit of all local accounts at the expense of the municipality.
- (d) To examine all local budgets with special reference to their provisions for debt service, deficiencies and delinquencies, with power to issue orders binding upon local authorities with reference to these items.
- (e) To approve all local bond issues in excess of the following percentages of assessed value of taxable property:
 - 1. County—5 per cent
 - 2. City—10 per cent
 - 3. Village—3 per cent
 - 4. Town—2 per cent
 - 5. Special district—5 per cent
 - 6. School district—5 per cent.

In no case shall the combined debts of overlapping local units, other than the county, exceed 10 per cent without the consent of the proposed state board. If local authorities cannot agree on the apportionment of indebtedness, the board shall serve as arbitrator to allocate the sums.

- (f) To prescribe local assessment procedure and check local assessments (unless the State Tax Commission shall have been given the staff to do this).
- (g) To approve budgets of all school districts obtaining more than one-half of their revenues from state funds and of all other local units obtaining more than one-third of their revenues from state funds. In the absence of such approval any state money in excess of one-half and one-third respectively shall be withheld.
- (h) To gather, edit and publish statistical material dealing with local finance.
- (i) To make efficiency studies at the request of local units of government.

- (j) To co-operate with the various state departments which are urging the extension or improvement of local governmental service, in order to reconcile their demands with local resources.
- (k) To co-operate with the New York State Conference of Mayors and Other City Officials, with the Association of Towns of New York State and with local officials interested in improvement of local government in New York.
- (l) To provide a division of appeal to hear appeals from decisions of its administrative officers.
- (m) To withhold from units all or part of the state aid payable to any local unit in excess of the amount paid in the year 1930 as a penalty for failure on the part of the local units to conform to the foregoing requirements of the local government board.

Chapter II

REORGANIZATION AND THE TRANSFER OF FUNCTIONS

LOCAL government in New York State presents a chaotic and confusing picture that is the direct result of the fact that never since 1683 has an earnest effort been made to wrestle with the problem of the administration of local services throughout the state. If a deliberate attempt had been made by the people of our state to design a system which would inevitably result in inefficient administration and its consequence, high taxes, it is doubtful whether they could have succeeded so well in their objective.

There are 12,679 units of local government in New York State, excluding those within New York City—each with its own taxing power, each with functions overlapping functions performed by other units, and most of them with debts overlapping debts of other units.

Outside of New York City there are 57 counties in the state which vary in size from 183 to 2,701 square miles, and in population from 3,920 to 762,408. Hamilton county has a total assessed valuation of \$12,575,167, while Westchester has a valuation of \$1,829,182,427. The 57 counties are divided into 932 town areas, which are in turn crisscrossed by 2,450 special districts. Within their boundaries are also 553 villages, many of these overlapping parts of two towns. Add 59 cities, and weave through the whole fabric of county, city, town and village government, the 8,628 school districts, and the pattern is complete.

The minute partitioning of governmental functions is well illustrated by the existence of 35 separate police departments in Nassau county, which embraces an area of only 274 square miles. The village of Baxter Estates in the same county, with a population of 413, operates under 12 tax-levying districts, and the whole county of Nassau has 307 local governmental units, or more than one for each square mile.¹

In one section of the town of Hempstead, comprising 120 acres or hardly the area of a fair-sized farm, there are 21 local units of government. Three of these are villages or parts of villages, six are school districts, four are fire districts, three are lighting districts, two are water districts and three are sanitary districts. Superimposed upon them are the state, county and town governments, so that the total number of governmental units involved in this

¹ See the survey of the government of Nassau county by the Municipal Consultant Service of the National Municipal League, 1934.

one area is 24—an average of one unit for every five acres! While this is, of course, exceptional, it illustrates what can and does happen under our present laws.

Local governmental units in the state outside New York City spend for operation and principal on funded debt more than four hundred and sixty million dollars a year. In 1932 their expenditures for protection of persons and property (police and fire protection, inspectional services, and recording of deeds) were \$36,796,258.92; for health and sanitation, \$20,508,037.35; for education, \$126,362,307.96; for the building and maintenance of highways, \$41,105,136.74; for public welfare, \$56,824,800.55; and for general governmental overhead \$36,982,969.67. The counties spent \$83,103,544.65 in the same year; cities disbursed \$220,829,437.28; towns expended \$98,099,476.82 and villages paid out \$59,177,415.77.

In counties, towns, villages, school districts and special districts, officials continue to be elected to administrative offices without regard to qualification. Under the new Town Law which went into effect January 1, 1934, four justices of the peace continue to be elected in towns of the second class. Some of the justices in these towns admittedly have nothing to do save as members of the town board and leave the administration of justice to their colleagues. To escape this condition a town must become first class, yet only 71¹ are eligible to become towns of the first class. This means that only 8 per cent of the second class towns can reduce the number of their justices from four to two and those are the larger towns which conceivably might have use for four justices!

Most of the counties in the state have no adequate budget procedure. In many of them, even today, county officers do not know how much money is to be raised in taxes until the claims against the county are audited and allowed. In other words, there is no real decision in advance of how much will be spent. The county foots whatever bills are presented. This is true likewise of the majority of other local units.

The county board of supervisors has control of the purse strings of the county. But the sheriff, the coroner, the county clerk, and other elective officials, charged with the responsibility of performing certain functions, can make expenditures that are "reasonable and necessary" to the discharge of their duties, whether or not the board of supervisors appropriates the money. In the "reasonable and necessary" discharge of his duties one district attorney spent a year and a half trailing a fugitive from justice through Canada. The board of supervisors refused to approve the huge bill for

¹This figure does not include towns with an assessed valuation of \$10,000,000 or over or those adjoining a city having a population of 300,000 or more which may also vote to become first class towns.

expenses submitted upon his return. The courts held that the bill must be paid.

The board of supervisors is made up of elected representatives one from each ward of the cities and one from each town, (their membership varying from 5 to 54) each of whom is quite naturally desirous of promoting the special interests of the particular jurisdiction which he represents. The town supervisor is the chief spending officer in each town. Each county official who is elected by the whole county merely heads one department of the administration and is concerned primarily in furthering the interests of his own department rather than those of the county as a whole. An officer of Cayuga county said a few weeks ago, "Thirty-three supervisors and no one responsible for the combined acts of the thirty-three. Everybody's business is nobody's business and that's the way it works in our county." This, of course, is entirely aside from the inadequacy of the county board as a representative body. The town of Bath, with a population of 3,300, in Steuben county, is represented by one supervisor; so is the town of Heartville, which has a population of 470—to take a mild rather than an extreme illustration.

There are five bases of compensation in county and town government: part-time officers paid entirely by fees, full-time officers paid entirely by fees, full-time officers compensated by salary plus fees, full-time officers receiving salary only, and part-time officers receiving salary only. Supervisors, for example, with a few exceptions, are paid on the basis of 1 per cent of the money they spend. On moneys spent for permanent improvements they receive 2 per cent: 1 per cent when the improvement is constructed and 1 per cent when the bonds are retired. However, under the new Town Law, in their capacity as town supervisors they may retain only \$3,000, and fees above that amount revert to the town. Supervisors receive additional compensation for their work as county officials. Under the fee system surrogates' clerks may receive more from their fees than the surrogates themselves.

As one of the phases of obtaining money to finance themselves, the local units of government elect tax collectors. Every two years in the more than 850 towns of the second class and about 8,000 school districts, the voters choose these officials. A supervisor of Ulster county recently opposed the proposed establishment of a central county office for tax collection on the ground that "it would take jobs away from many needy persons as in most towns the tax collector's office is given to impoverished or crippled persons."

It would seem logical that this huge army of tax gatherers would be enough to do the job throughout the state. But no—actually they collect only about \$200,000,000, or a fraction of the total cost of local government. For it must be remembered that these 9,000

collectors do not operate in cities which have their own tax collection agencies.^{1a}

Under section 80 of the Tax Law, tax collectors receive 2 per cent of the money they are able to collect within 30 days (or 1 per cent if the tax exceeds \$2,000), 5 per cent of the money they collect after 30 days, and, until a recent amendment, 2 per cent of the money they were unable to collect at all! Under the new Town Law, they are paid salaries instead of fees in the larger towns. An Allegany county supervisor had sufficient political courage to estimate recently that in his county alone \$60,000 a year could be saved through the centralization of tax collection in the county treasurer's office.

So much for a sampling of facts which are elaborated upon elsewhere to illustrate the problem we have before us. It is self-evident from a bare description of local government in New York State that improvement is possible at whatever point we attack it. What, then, are these various possibilities?

TOWARD A LARGER AREA OF ADMINISTRATION

Having examined to some extent, at least, all the various units of local government in the state, and the functions which they administer, it is apparent that many of them are rendering services for which their limited area almost automatically disqualifies them. When this is the case, citizens within that area may be receiving too little service, or they may be paying too much money in taxes, or both. In any event, they are definitely the losers. If, on the other hand, they gain in other respects by this inefficiency, that too must be considered.

The sole argument that has been brought forward in behalf of the retention by local units of functions which they are unqualified to administer, however, is the well known one of "home rule," of the fear of "removing government from the people." That argument may or may not be sound, depending upon the particular case in hand. If we were considering transferring control of the schools in District 12 of Ramapo township of Rockland county to the national capitol at Washington, D. C., the argument might have real weight. But when we are discussing the collection of taxes by the county instead of the town, we are talking of a necessary administrative operation which nobody likes and which should be handled as efficiently as possible. Since the county treasurer collects taxes in the final instance, there can certainly be no absence of home rule in his collecting them in the first instance. The argument is seen as a specious generalization, with enough truth in it to warrant con-

^{1a} It should, of course, be noted that in some towns the town clerk collects the taxes, thus eliminating one office.

sideration but not to be taken as a fundamental principle to be applied at all times and under all circumstances.

This Commission affirms its conviction that efficiency and economy in governmental operation need not be sacrificed in order to obtain "home rule." On the contrary, the conception of "home rule" should be understood as involving control of a government by the citizens who live under it and that government is most democratic and provides the most "home rule" which gives the people the surest control and operates with the greatest efficiency.

It seems hardly open to question that the desirable objective is to have *each unit of local government in New York State perform those functions which it can perform most efficiently and most economically*. If a unit is not qualified to perform a function efficiently and economically, then that function should be transferred to some other unit.

Transfer of Functions from Towns to Counties

The Commission's inquiries have revealed beyond all doubt that there are certain functions which in general can be operated more cheaply and efficiently by counties than by towns.^{1b} This is true of highway construction and maintenance, of the twin functions of assessment of property and collection of taxes, of police protection, and the administration of public health and welfare. It has been conclusively demonstrated in the chapter on highway administration that town construction and maintenance is costing more than county construction and maintenance. This would seem more or less obvious when we consider that the towns invest in expensive road machinery which sometimes is used only a few days each year and left to rust the remainder of the time. In one instance, a road crusher costing \$5,000 was found to have been used just 17 days during the entire year by the town which owned it. But until the Commission undertook the investigation this year, there was no concrete evidence applying generally that placed the matter beyond dispute. That evidence has now been supplied.

With respect to collection of taxes, it has been demonstrated that part-time elective town officials, remunerated by fees, provide an expensive and inefficient foundation for a tax collection system. This function should be transferred to the county treasurer whose office is the logical center of local tax administration.

The need for a scientific system of assessment of property has long been felt in the local units of New York State. The only possible way by which this may be obtained is to make the assessor a full-time county officer, appointed by virtue of his qualifications for the work of the office.

^{1b} Commissioner Moore dissents.

The problem of police protection is adequately discussed elsewhere; the function obviously is no longer one which can be confined within town boundaries. The office of constable should be abolished and his functions transferred to a county police chief or to the state police.

With regard to the administration of public health, opinion is practically unanimous that the county health unit is the minimum area of efficient operation and that such unit should include administration of health in local units within such county.

This is not the case with public welfare, however. People have been so long accustomed to thinking of "poor relief" as a neighborhood job that the proposal of a systematic organization under the county government encounters opposition. The continuance of the depression, however, is forcing the realization that the welfare problem may be with us long and definite provision should be made for adequate administration over an area sufficiently large to permit efficient operation. In the chapter dealing with welfare, it has been pointed out that it is possible to supply the local service desired, without at the same time suffering the inadequacies of purely local administration, by districting welfare work under a county unit.

Transfer of Functions from Counties to the State

While the transfer of functions from town to county represents a relatively simple change which simply enlarges the local area of administration within what may be considered familiar territory to the average inhabitant of the area, the transfer of a function from the county to the state definitely removes that function from the control of a particular locality and necessitates a much greater change in our attitude of mind and habits of thinking regarding the problem of local government. While in both Virginia and North Carolina, two states noted for their closeness to the theories of Jeffersonian democracy, important functions have been transferred from the counties to the state, the Commission realizes that such a change involves a complete departure from New York State tradition. Consequently, the Commission would not recommend any change in this direction unless it were convinced that it represented the only solution to a very vexing problem.

The Commission does recommend that the Legislature give serious consideration to the transfer of the administration of justice and control of crime in areas outside of incorporated cities to the state. It also wishes to stress the desirability of the state furnishing any number of staff functions, such as planning and technical advice and assistance. There are a large and growing number of consultative services required by local units and the state might wisely establish a reservoir from which its local units could draw.

These are services demanding highly qualified experts and such consultation from private practitioners is much too costly for the average unit of government.

Transfer of Functions from School Districts

In the interests of effective educational service, there should be widespread consolidation of school districts in New York State, although the actual saving of money to be achieved through such consolidation is probably negligible. The principal function now exercised by school districts which should be transferred is that of tax collection. It is unnecessary to have tax collectors and school district tax collectors operating side by side over the same territory. The Commission believes that ultimately all tax collection should be handled by the county treasurer. Constitutional obstacles prevent this being done now. But there is no constitutional or practical reason for the continuance of 8,000 school district collectors. These should be abolished at once and their functions transferred to the town collectors.

Transfer of Functions from Special Districts

The crazy quilt of special districts in New York State is sufficiently serious from the general standpoint of the element of complexity it introduces into public administration; much more important, however, is the fact that most of these districts operate without being exposed to public scrutiny. The Commission believes that the present legislative policy established with the adoption of the new Town Law of transferring special district authority from the present district commissions to the town board should be continued. The town board, however, should be permitted to continue the commissions in a purely advisory capacity if it so desires. The responsibility for decisions, however, should remain with the town board. This makes provision for those districts which are ably managed and directed by men who have familiarized themselves with the particular problems concerned and at the same time simplifies the general picture.

Transfer of Functions from Villages

It is impossible to generalize on the desirability of the transfer of functions from villages to other units of local government. There are too many different kinds of villages and in too many different settings to permit of such generalization. In one section it might be desirable to transfer the functions of police and fire protection from the villages to the county; elsewhere to the town; and in another set of circumstances, neither transfer might be at all desirable. In some instances the transfer of town functions to

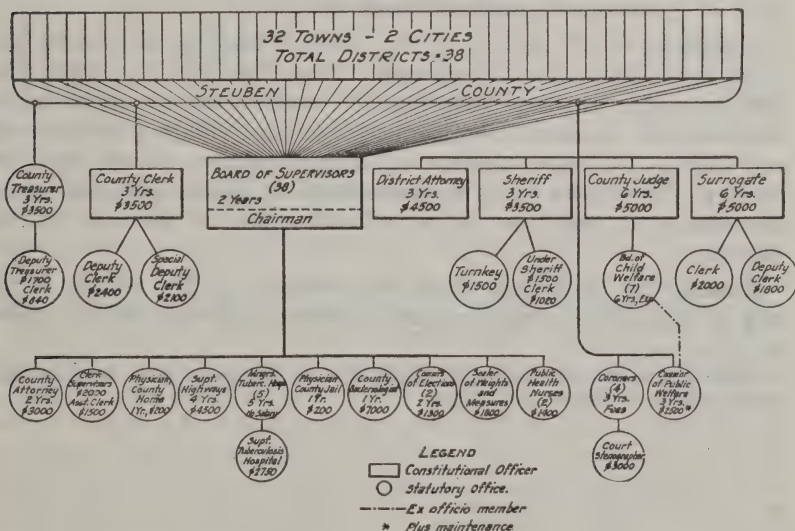
the village, making it the vital center of community life, might be the solution. What is important is for the localities to have the *right* to consider their own circumstances and make the alterations which seem to them necessary or desirable and for the Legislature to have the power to dispose of state-wide problems by transfer of functions after investigation and classification of governmental administrative areas. At the present time, neither the localities nor the Legislature possess this power.

ZONING OF THE STATE

In the 1932 report of this Commission, attention was called to the special problem which exists in the sparsely settled and poorer rural sections of the state together with the Adirondack regions where little or no need exists for the present complicated governmental machinery. This imposes heavy costs on areas that not only cannot afford to pay the bill but do not require the services or machinery that is forced on them by law. In a number of sections these legal requirements have created local governments drawing the bulk of their revenues from the state and rendering little or no service to any taxpayers other than those who are also public employees. We have thus an anomalous situation in which areas are populated solely or for the most part by public employees and their families who are engaged in the rather interesting occupation of providing local governmental service for one another at the expense of the state!

CHART 1

ELECTORATE - STEUBEN COUNTY



These areas present a very distinct problem. This Commission has for years strongly advocated county home rule as a fundamental principle of effective local administration, yet here we have a condition where county home rule would simply permit government to be run for the benefit of those who are on its payroll. The obvious alternative is a system of territorial classification or zoning which would permit local government to be lifted right out of certain areas. It is unnecessary at this point to discuss the Commission's plan for these zones in detail, as any such plan may be subject to variation and adjustment and should be co-ordinated in any event with the plans for the extension of state reforestation, the state park system and similar programs of land utilization. What is important is the emphasis that the need for such zoning places upon the desirability of obtaining a constitutional amendment which would make possible the solution of this problem.

TOWARD A MORE EFFICIENT INTERNAL ORGANIZATION

Forms of government are more readily grasped when presented graphically than descriptively. Charts are presented herewith (charts 1, 3, 4, 5, 6 and 7) depicting the actual organization of six counties in the state, together with the term of office and salary paid to each official; the general organization of both town and village government (charts 2 and 29); the proposed organization of county government under the optional forms recommended by the Commission for immediate passage by the Legislature (charts 8 and 9) and the county manager plan as recommended for consideration after amendment of the state constitution to make such form of government possible (chart 10).²

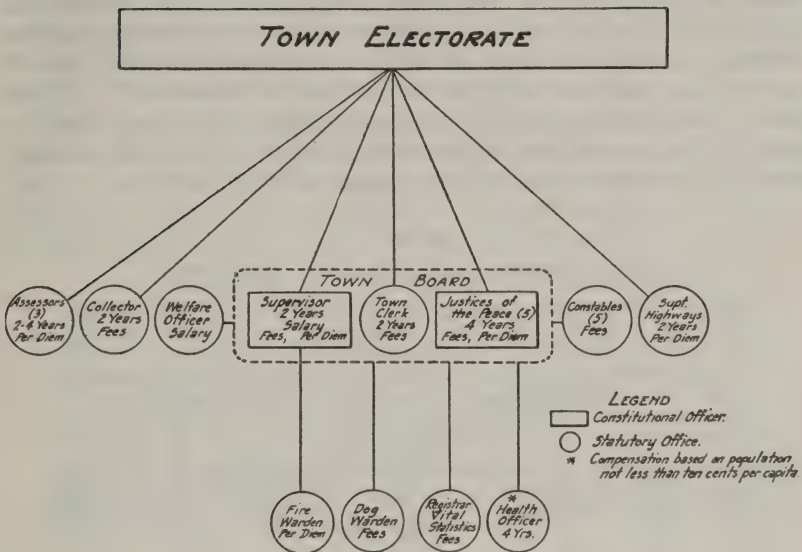
Examination of charts of the present local governments will bring three facts into striking relief: first, the lack of a responsible executive head in these governments; second, the extent to which functions are duplicated by county, town and village governments; and third, the large number of administrative officers who are elective. This latter point is particularly apparent when the charts are compared with the list of officers given at the end of this chapter.

Among the important facts not revealed by the charts is the lack of qualification requirements for these important offices—there

² This follows in principle the Model County Manager Plan recommended by the National Municipal League.

CHART 2

COUNTY OF STEUBEN
TOWN OF BATH

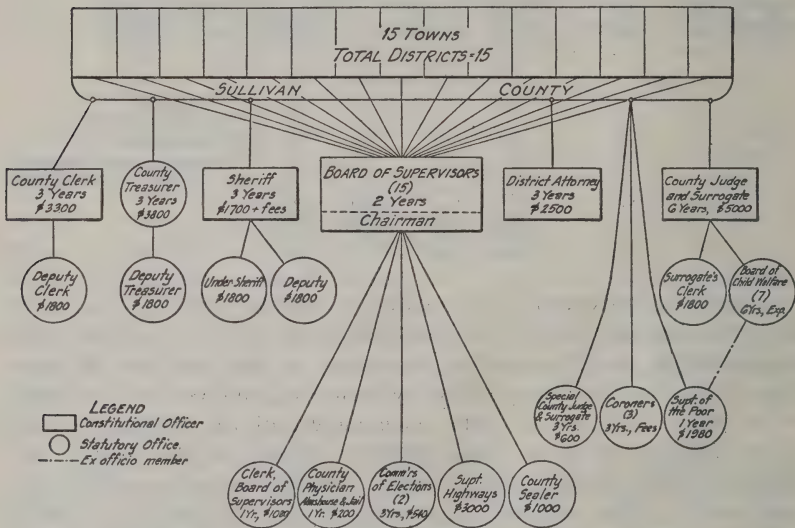


are almost no safe-guards to ensure an official's having the necessary training and experience to administer the work of the office satisfactorily—and the quadruple nature of the functions of members of the board of supervisors who act as members of the legislative body of the county and as members of the legislative body of the town as well as administrative officers of the county and administrative officers of the town. This has an extremely significant result: they not only theoretically decide how much money shall be spent but they themselves play a very important part in spending it.

The charts also demonstrate clearly why it is that there is very little co-ordination among the work of the various departments of county government and why it is so difficult under the present set-up to obtain adequate control over expenditures. Each elective official sits on his own little island of authority responsible only to the electorate, and if he co-operates with others in the county government in obtaining economical and efficient administration, no credit is due the state laws under which he operates. Co-ordination of county administration is a general term but it is extremely important from the standpoint of the citizen of the county both as to service received and cost of service. One simple example here will suffice to illustrate the point. A farm changed hands in a

rural county in March of 1934. The deed was recorded promptly, yet when the school taxes came due in December of that year, the property was still listed on the tax rolls in the name of the former owner and although the new owner paid the taxes, the receipt was made out to the old owner! Asked to change the records, the tax collector replied, "I can't do that—it's against the law. You'll have to take the matter up with the board of assessors." If that county had had an executive in charge, there would have been no such lack of co-ordination between the county clerk, the department of assessment and the department of tax collection.

CHART 3
ELECTORATE - SULLIVAN COUNTY



The first step in providing a more efficient internal organization within the units of local government in the state is the establishment of optional forms of county government. Every unit of government within the state with the exception of counties, school districts and special districts has at least a responsible executive head. The state has its governor, the cities and villages have their mayors and the towns have their supervisors. A responsible chief executive, whether elected or appointed, is the first essential in obtaining even relatively satisfactory administration. This the counties do not have.

Even the most simple and primary improvements in administration are impossible if a governmental unit lacks an executive head. Most of the governmental units in the state do not operate under

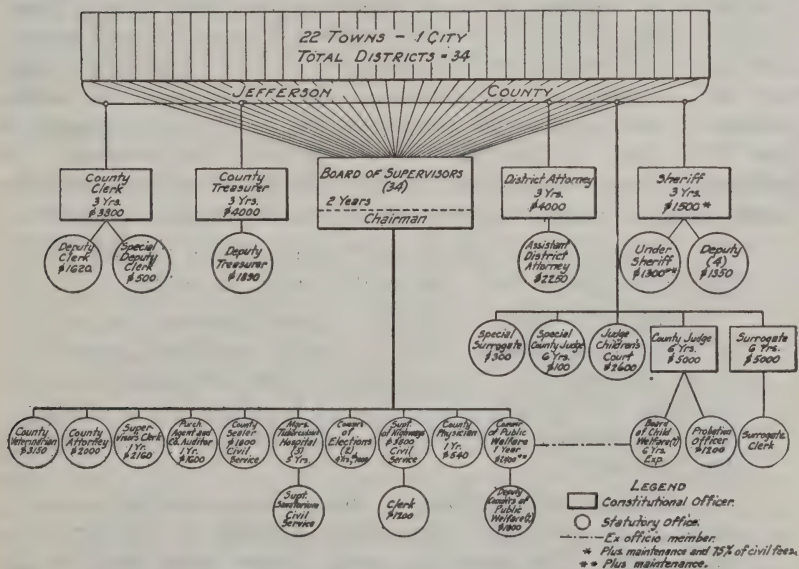
an adequate executive budget system. And yet a budget system is almost the first essential in control of a governmental organization by those who pay the bills! Those units which have an executive head could readily operate under a budget system; not so counties, where there is no official in the entire administrative set-up who has the power to enforce the provisions of a budget. And of what use is a budget that is not lived up to?

There is probably nobody familiar with the operation of local governments in the state of New York who would not readily agree that the structure of those governments needs revision. The case against the present county organization, as presented in the various chapters of this report, might be summarized as follows:

1. It is not subject to control by the voters because of the diffusion of responsibility among all the various elected officials. Neither blame nor credit can be readily fastened upon any body for the operation of the government.
2. The lack of a budget system prevents taxpayers from knowing in advance how much money the government is going to spend and consequently prevents those who pay the bill from exercising any control over the amount spent or the purposes of expenditure.

CHART 4

ELECTORATE - JEFFERSON COUNTY



3. Many areas of the state might justly raise the cry, "Taxation without representation" because of the disproportionate representation as between areas of varying populations.

4. The fee system of compensation as it is set up actually puts a premium on inefficiency instead of efficiency in the administration of public affairs.

5. The huge number of elective officers prevents the selection of public officials and employees on the basis of their qualifications for the work.

6. Log rolling between members of the county board is inevitable. The members themselves are not to blame; they cannot avoid it.

7. There is nobody in the county government—neither legislator nor administrator—whose job it is to consider the county government as a whole. The supervisors represent the town. The elective officials represent only the particular department of the government they are chosen to direct.

8. There is no executive to plan, direct and co-ordinate the county administration.

What, then, should be done about it? The Commission believes firmly that all reorganization of local government should be established on the foundation of the principles listed below. Many of these cannot be put into effect without a constitutional amendment but *the Commission feels strongly that the Legislature must face the necessity for alteration in the Constitution to permit intelligent and widespread reorganization of local government in New York State in the interests of efficiency and economy.* No fundamental improvement can be brought about without constitutional change. These principles of structural reorganization are:

1. All legislative power and responsibility should be placed in a single body, preferably small in number.

2. Distinct separation should be made between the policy-determining branch and the policy-executing branch of the government. The members of the first group constituting the legislative body should be elected by popular vote; the members of the second should be appointed by the chief executive.

3. Administrative authority should be centralized in a single chief executive, responsible directly to the legislative body. The legislative body decides what shall be done, the chief executive has the responsibility of doing it.

4. Definite lines of responsibility should be established in the internal departmental organization of the government so that only one administrative agency with a responsible director appointed by the chief executive shall have charge of a particular function. Consolidation of administrative agencies performing closely related functions is recommended.

5. All administrative officers and employees should be hired and discharged in accordance with the principles of the merit system.

6. An executive budget system should be mandatory.

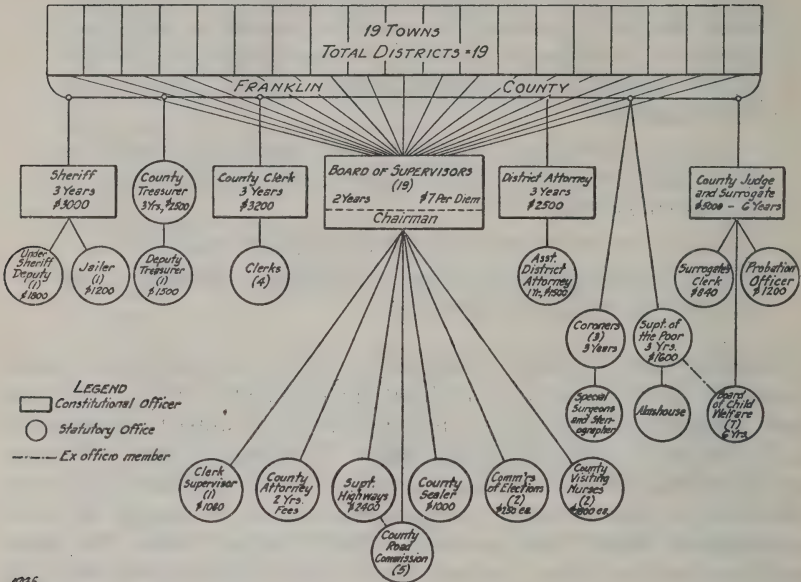
7. Centralized purchasing of supplies, materials and equipment should be mandatory.

Establishment of these principles would, of course, mean rather thorough overhauling of our local governmental units. But we have reached the stage where these governments must be overhauled in the interest of the taxpaying public. Tremendous sums of money are being wasted—not through graft or wilful negligence or even carelessness—but through the perpetuation of a system of local government which first prevents officials being chosen for their qualifications and then prevents them from operating efficiently if they happen to be qualified! It can be conservatively estimated even today, after retrenchment has been applied in local governments throughout the state, that *from 15 to 25 per cent of the cost of operation of our local governments* could be saved through fundamental reorganization by applying the principles advocated by this Commission.

Outline of Optional Forms Recommended

As has been pointed out, although it cannot be repeated too often, it is apparent from the Commission's investigations that fundamental improvement must come through reorganization of local government that is only possible after the state Constitution has been amended. However, it takes time to amend the Constitution and more time to pass laws pursuant to such amendments. And there is demand for change *now* from several counties. Consequently, the Commission recommends that the Legislature make it possible for counties to have their choice of several forms of government which may be adopted without changing the Constitution; such forms will be far from perfect but they will be much better than anything we have now and will be steps in the direction of our goal. Further progress may then be made after amendment of the state Constitution. It is paradoxical but nevertheless true that

CHART 5

ELECTORATE-FRANKLIN COUNTY

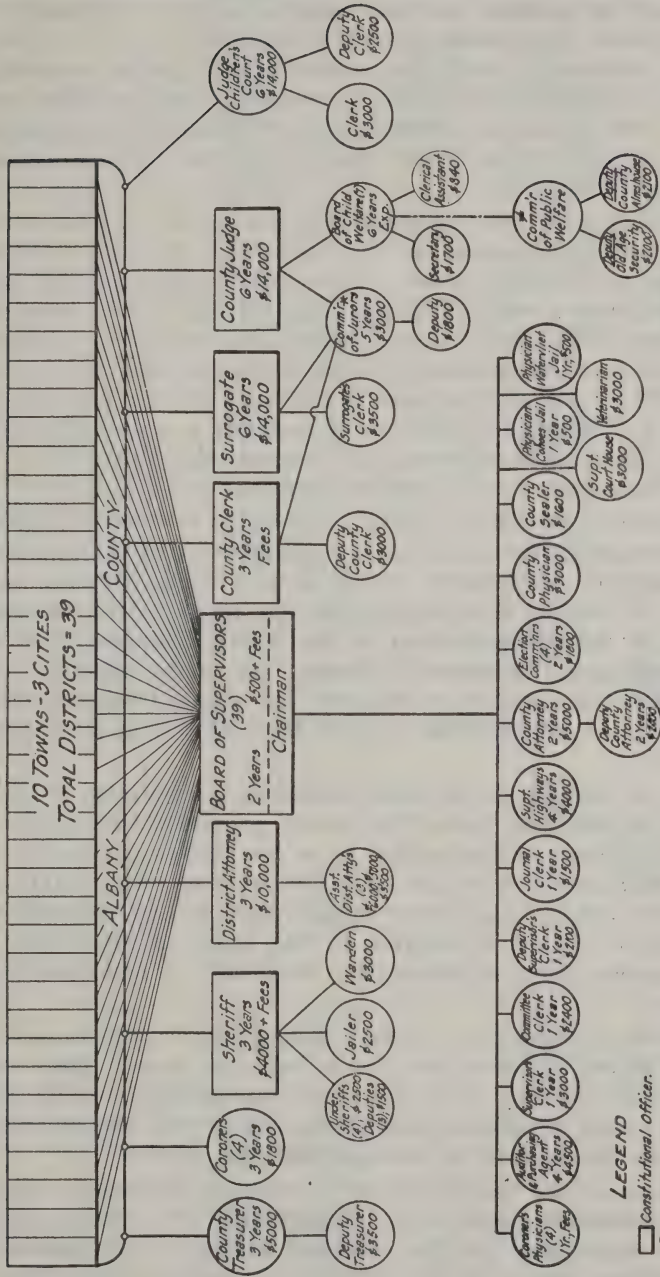
1935

our Constitution, adopted by the people to set up a desirable system of government and protect them in certain fundamental rights and liberties, actually prevents the representatives of the people in the state Legislature from making improvements in that government demanded by the people. So the optional forms of government suggested to the Legislature by this Commission are not the best that can be designed, but rather the best that can be had under the circumstances.

These forms, embodied in a proposed act that is presented in the appendix to this report, endeavor to fill the most urgent need of county governments at the present time—a responsible executive in charge of administration. While it is impossible under present constitutional provisions to give an executive officer control over those officials required by the Constitution to be elected by popular vote, it is possible to centralize authority and responsibility to a much greater degree than is now the case.

First, it is of vital importance to separate the distinct governmental functions of policy determining and policy execution. Deciding what a government shall do is an entirely different matter from doing it. The first is in the field of policy or legislation and any representative of the populace is competent to meet with his fellow representatives and discuss and decide what the government

ELECTORATE - ALBANY COUNTY



* Appointed by Mayor of Albany; County pays \$1000 of salary.
** Appointed by Surrogate, County Judge and County Clerk.

should do and the direction in which the government should go. But once the decision has been made as to what highways should be paved or what drains should be constructed or that a county health laboratory should be established, the actual carrying out of that decision should be left to competent and qualified persons whose work should be directed and co-ordinated by an executive whose primary job is to see that the decisions of the legislative body are carried out.

Deciding what shall be done, in other words, is politics in its real meaning—divisions of the populace, groups of different opinions on different issues. There can be differences of opinion as to whether a certain highway shall or shall not be constructed, and these differences of opinion should be resolved in a legislative body composed of popularly elected representatives of the people. But once the decision has been made to construct a highway, there can be no difference of opinion—it is simply a matter of constructing the highway as efficiently and economically as possible. There is no Republican way of paving a highway and there is no Democratic way of testing the purity of water in a chemical laboratory.

Consequently, the Commission recommends that the functions of the board of supervisors, which is the legislative body in the county, be limited to legislation and that an executive be placed in charge of the administration of the county business. This is the first and most fundamental change. As to the selection of this executive, the Commission suggests two alternatives, described in the proposed act as Plan A and Plan B. (See accompanying charts.)

Plan A provides for a county president to be elected by the people for a four-year term. The county president will be the chief executive officer of the county in so far as this is possible under restricting provisions of the state Constitution. The county president will prepare the county budget and will be responsible for carrying it out after adoption by the board of supervisors. He will appoint and supervise the work of all non-constitutional officers.

Plan B provides for a county manager to be appointed by the county board of supervisors for a four-year term. The manager under this plan will have the same responsibility for the budget as the county president under Plan A and will also appoint and supervise the work of all non-constitutional officers.

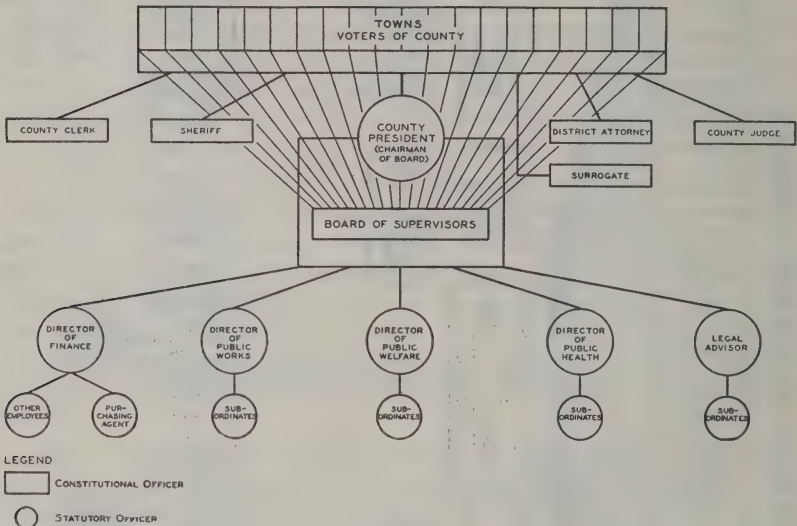
Because of the vast difference in size of counties in the state, the Commission suggests the classification of counties into two groups: counties of the first class and counties of the second class, the dividing line to be the 100,000 population mark. The chief difference between the application of the act to the counties of

these classes lies in the departmental organization, counties of the first class being required to establish certain departments that are optional with counties of the second class.

These requirements are, of course, within the limits of the application of the act which only goes into effect after approval of the voters at a county-wide referendum. Such a referendum may be initiated either by a petition signed by 5 per cent of the voters or by the county board of supervisors and may be presented at either a general or special election.

CHART 8

Plan A. County President Form



Experience in Other States

The necessity for reorganizing county and town government is not faced by New York State alone but by almost every other state in the Union. Movements for such reorganization have been launched in more than half the states and considerable progress has been made in some localities. It is interesting to note, in view of the recommendation of this Commission, that wherever steps have been taken in the direction of establishing an executive in county government, service has been improved and costs lowered.³

Seven counties have now adopted the plan of having a single responsible executive. Virginia has led the way with three counties—Albemarle, Henrico, and Arlington. Two of the pioneer counties

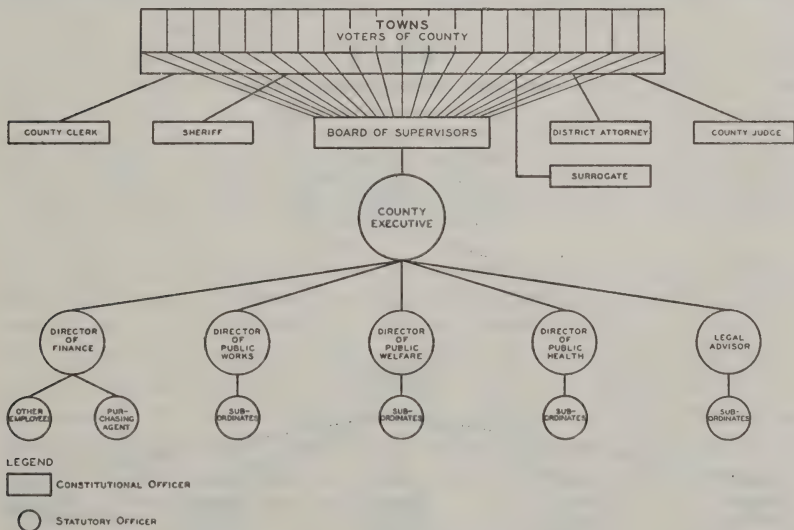
³ See *National Municipal Review*, August 1932, October 1934.

are in California—San Mateo and Sacramento. Durham county, North Carolina, is the sixth, and Douglas county, Nebraska, which includes the city of Omaha, adopted the manager plan at the election in November of last year.

Ten other counties in eight states are taking steps to adopt the manager plan. As a result of the November election, four counties in Ohio have created charter commissions to frame home rule charters under the recently adopted constitutional amendment. It is almost certain that most if not all of these will provide for a manager type of government.

The county manager plan as it is being carried out in these other states is, like the city manager plan, the application of business principles to government and is similar to what would be desirable for New York State after amendment of the Constitution.⁴ A board of directors (supervisors), preferably elected at large, determines policy. The board then hires a manager to run the county. He appoints most of the administrative officers of the county, and fixes their compensation, subject to the approval of the board of supervisors. This means, of course, abolition of the free system of payment.

CHART 9
Plan B. County Manager Form



⁴ While Plan B is called the county manager plan to distinguish it from the county president, it is the county manager plan considerably handicapped by constitutional limitations.

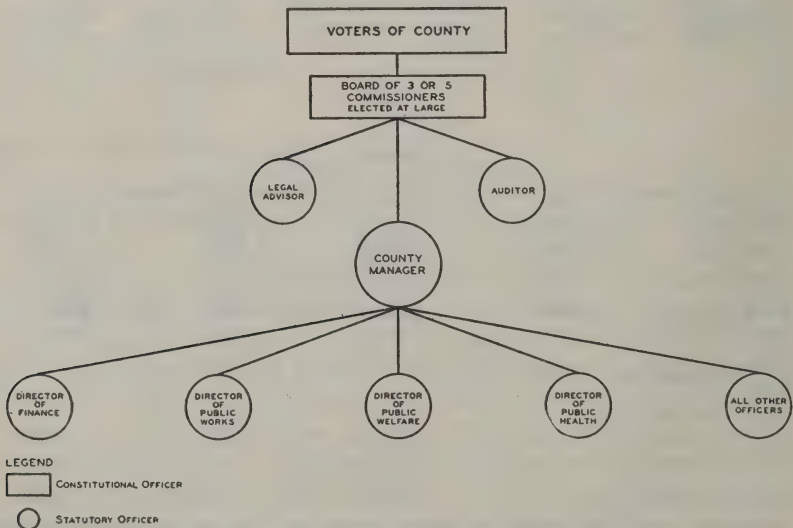
If the manager does a good job, he stays in office; if he does a poor job, he gets fired. The citizen of the county is entitled to get his money's worth. He isn't getting it if there is duplication of labor, if more is being paid for construction of roads than the market price, if there is no intelligent financial policy, if there is no centralized purchasing.

The citizen is entitled, too, to a report from county office holders which he can understand. A budget system is absolutely necessary to intelligent financial operation of public affairs. It gives the public an opportunity to see what is going to be done before it is done, how much money is planned to be spent and what it is to be spent for.

While the period of experience with the county manager plan has been very short—the majority of counties using the plan have to count their experience in terms of months—yet from all of the counties come uniform reports of improved service and lower costs.

Arlington county, Virginia, has only a limited county manager plan since under it the major elective officers of the county such as the treasurer, commissioner of the revenue, sheriff, clerk and commonwealth attorney are not affected. Neither the manager nor the board of supervisors has any effective control over them. There has been little change in the administrative structure of this county aside from the provision of a manager. The economies that

CHART 10
The Pure County Manager Plan



have been brought about must therefore be attributed to increased efficiency in administrative procedure.

A few weeks after the manager plan became effective shortages amounting to more than \$670,000 were discovered in old accounts of several officers. Of this sum the county recovered \$350,000 and within a few months was able to pay off its floating indebtedness, paid all accounts and re-established the sinking fund to its normal level. An efficient accounting system was installed, an orderly system of financial planning established through the executive budget, a general county-wide tax levy substituted for special and district levies and the various departments co-ordinated under the control of the county board, eliminating overlapping of work in many instances.

The county tax rate for all services has been reduced 17 per cent. The budget has been decreased each year while no services have been seriously curtailed and many have been expanded and improved.

In Henrico county, Va., where the manager plan went into operation in March, 1934, reorganization made possible a reduction of 26 per cent in the general county levy when the new budget was prepared. The new administration made adequate provision to take care of the previously incurred indebtedness of the county, which had worried previous administrations not at all, and which made necessary an increase in several of the debt levies. The school term was lengthened from eight to nine months. A director of finance who took over the combined duties of the former treasurer and commissioner of revenue was appointed at a salary of less than one-fourth the salaries of those he replaced. Centralized purchasing was installed, for the school system as well as the county offices. Cash discounts are taken on purchases of materials and to date more than \$100,000 in surplus cash has been accumulated.

A system of collecting delinquent taxes through a series of letters has proved more effective than the work of four tax collectors whose services are no longer needed. A county unit system has replaced four district road forces making possible a reduction in the number of road superintendents and more efficient operation of road equipment. The police force has been reorganized under the direction and control of the sheriff; nine cars have been equipped with radio. Health administration has been expanded and improved; additional trained nurses employed.

In Albemarle county, Va., which also has had the plan only since last March, similar economies have been effected through consolidation of offices, elimination of useless offices and efficient administration. The county executive heads a new department of finance

which consolidates the work formerly done by the offices of the treasurer and commissioner of revenue and which has made possible a reduction of 40 per cent in the cost of handling the finances of the county government.

The sheriff and his deputies including the jailer have been placed on salaries fixed by the board of supervisors, so that henceforth their work will be entirely divorced from any influence of the fee system. A saving of approximately 30 per cent is being effected this year in the department of records under the direction of the clerk. The reduction in cost of the total county administration aside from the schools is estimated at 30 per cent.

In a period during which 60 of the 100 counties of North Carolina have defaulted, Durham county, under the manager plan, has never defaulted on a bond. For the last three years it has closed with an operating surplus and its bonds are today selling at a premium.

The first action of the county manager who was appointed in 1930 was to completely overhaul the financial machinery of the county. All departments were placed under rigid budgetary control and a modern system of accounting was installed. More economical purchasing, better tax collecting, taking of discounts for cash and allowance for emergencies in the budget have enabled the county to meet all operating expenses and pay \$700,000 in principal and interest requirements during the last four years.

The charters providing county executives for San Mateo and Sacramento counties in California did not have full force until January of this year. The 18 months previous to this was a period of transition but even so there has been appreciable evidence of improvement in county operation. Road work was centralized in the county engineer, taking political power from supervisors who previously had been road commissioners of their respective districts. Fiscal, health and welfare administration have also been centralized and in each of three departments substantial savings have been made both in unit and comparative costs of operation.

A new state tax system with a dislocation of the property tax, introduction of a state retail sales tax, a 5 per cent limitation upon all budget increases of all forms of government, the matching of money for S.E.R.A. grants to be pledged against future gasoline tax allocations—such factors have created fiscal problems such as have not been encountered in years. There is no doubt that the presence of executives in San Mateo and Sacramento counties who were able to visualize the needs of all departments, evaluate and co-ordinate them has been an important factor in the successful way in which these problems have been met in these two counties. Patronage and

sectionalism in expenditure have been largely overcome. Next on the program, if present indications point accurately, are expansion of the merit system, further reduction in the number of elected officers and more central control.

Thus it has been demonstrated conclusively by experience in other sections of the country that steps toward centralization of responsibility in county government actually pay in improved service and lower costs.

LIST OF LOCAL OFFICIALS REQUIRED AND AUTHORIZED

(In order to demonstrate forcibly the large number of elective and appointive officers in county and town government carrying out important functions, the Commission publishes a list of such officials herewith.)

A. County Officers and/or Employees

I. COUNTY OFFICERS AND/OR EMPLOYEES REQUIRED

(a) *Elective*

Board of supervisors⁵
 Treasurer
 Clerk
 Sheriff
 1-4 coroners⁶
 District attorney
 Register⁷
 County judge—1 or more⁸
 Surrogate⁹
 Special county judge¹⁰
 Special surrogate¹⁰

(b) *Appointive*

County superintendent of highways¹¹
 Clerk to board of supervisors
 Deputy county clerk
 Undersheriff
 Board of child welfare—7 members
 Board of managers for county hospital—5 members¹²
 Superintendent of county hospital¹²

⁵ Consisting of the supervisors elected in the towns and cities of the county.

⁶ Depending on size of the county or express provision for a particular county.

⁷ Required by the Constitution in counties formerly having registers.

⁸ According to the provision for specific counties.

⁹ In counties where such office has been separately established.

¹⁰ Wherever established by legislative act.

¹¹ Unless the county is part of a highway district of the state, under a district superintendent.

¹² In counties (having a population of 35,000 or over) where establishment of such hospital is mandatory.

County nurse or nurses for discovery and visitation of tuberculosis cases^{12, 13}

Other necessary officers and employees for county hospital¹²

County sealer of weights and measures

2 or 4 commissioners of elections¹⁴

Commissioner of jurors, clerks and assistants¹⁵

(c) *Elective or Appointive*

County commissioner of public welfare¹⁶

II. COUNTY OFFICERS AND/OR EMPLOYEES PERMITTED

(a) *Elective*

Comptroller

Surrogate¹⁷

(b) *Appointive*

Deputy county treasurer

Additional deputy clerks¹⁸

Assistants to county clerk

Acting county clerk¹⁹

Special deputy clerk or clerks to attend terms of court

Deputy sheriffs²⁰

Jailkeepers

1 or more assistant district attorneys²¹

Detectives, stenographers or interpreters (by district attorney)²¹

Special district attorney²²

Trial counsel (by district attorney)

County attorney

County auditor or auditors

Deputy county auditor

Purchasing agent

Assistants and employees (by purchasing agent)

¹³ Unless such nursing service is otherwise provided by the county.

¹⁴ Except where county charter provides for but 1 commissioner, or where county clerk acts as a board of elections; not over 2 commissioners may be appointed if the county population is less than 120,000.

¹⁵ Required by special act in various counties.

¹⁶ Is elected or appointed according to provisions of law relating to election or appointment of the officer charged with care of the poor in the particular county.

¹⁷ May be established separately from office of county judge in any county, except Kings, having a population over 40,000.

¹⁸ Authorized in certain larger counties.

¹⁹ In absence of any county clerk, deputy or assistant.

²⁰ Not exceeding 1 for every 3,000 inhabitants of the county.

²¹ In a county having a population of more than 45,000.

²² In absence or disqualification of the district attorney or his assistant.

Acting county comptroller²³

Assistants (by county comptroller)

County government commission—not exceeding 7²⁴

Counsel, assistants and stenographers (by county government commission)²⁴

Clerks and other employees (by county board of elections)

Not more than 2 surgeons, to make examinations (by coroner)

Stenographers to take testimony of witnesses (by coroner)²⁵

Public health nurses, dental hygienists and clinic physicians²⁶

Dairy and sanitary inspectors—1 or more²⁶

County park commission, of 5–7 members, and employees²⁷

County bacteriologist and assistants

County planning and development commission of 7 members²⁸

Counsel, experts, and other necessary assistants, officers and employees (by county planning and development commission)²⁸

Board of managers of county hospital—5 members²⁹

Superintendent of county hospital²⁹

County nurse or nurses for discovery and visitation of tuberculosis cases^{29,30}

Other necessary officers and employees for county hospital²⁹

Deputy commissioners of public welfare in any number, and other necessary assistants and employees (by county commissioner of public welfare)

Physicians, 1 or more, to give medical care in homes (by county commissioner of public welfare)

Superintendent, physicians, 1 or more, matrons, nurses, and other necessary officers and employees for a county home, if established.

County board of health—7 members³¹

County health commissioner

Deputy health commissioner

Such other deputies, assistant deputies and employees as may be necessary (by county health commissioner)

²³ In case of inability of the comptroller.

²⁴ In a county adjoining a city of the first class, excepting Nassau county; not exceeding 25 additional members may be added in Westchester county.

²⁵ In counties where coroners are paid in fees.

²⁶ Except in a county constituting a general health district.

²⁷ In a county not having a park commission created by special act.

²⁸ In a county having a population of more than 12,000 and adjoining a county having a population of 400,000 or more.

²⁹ In counties where such hospital is not mandatory (i. e. with a population under 35,000); such board may be abolished upon establishment of an entire county as a county health district.

³⁰ Unless such nursing service is otherwise provided by the county.

³¹ Each city becoming part of a county health district is entitled to one additional representative on the county board of health.

Board of managers for a county laboratory, if established, of at least 5 members³²

Laboratory director and necessary employees

Mosquito extermination commission, of 6 members³³

Clerks, assistants, inspectors and day laborers (by mosquito extermination commission)³³

Clerks, assistants and employees of any county office³⁴

Commissioner of jurors, clerks and assistants³⁵

Dog warden—1 or more

Examining board of plumbers, 7 members; inspectors, secretary, clerical help

Engineer, assistants (by county superintendent of highways)

B. Town Officers and/or Employees

I. TOWN OFFICERS AND/OR EMPLOYEES REQUIRED

(a) *Elective*

First Class Towns

Supervisor³⁶

4 councilmen³⁷

2 justices of the peace³⁸

Town clerk⁴⁰

Superintendent of highways⁴¹

Receiver of taxes and assessments

Second Class Towns

Supervisor

4 justices of the peace³⁹

Town clerk⁴⁰

Superintendent of highways⁴¹

Collector⁴²

3 assessors⁴³

³² Such board may be abolished if an entire county is established as a county health district.

³³ In any county having a population under 500,000 and adjacent to a city having a population over 3,000,000, and in any county adjacent to such county and not within the limits of such city.

³⁴ Number may be determined by board of supervisors, excepting for a county tuberculosis hospital.

³⁵ Authorized by special act (Ch. 441, L. 1899) in other than designated counties.

³⁶ The town of Hempstead in Nassau County has two supervisors.

³⁷ May be increased to 6 or may have been reduced to 2.

³⁸ May be increased to 4 in towns having a population of 35,000 or over.

³⁹ One only in towns having a population of less than 300 and a taxable property valuation less than \$100,000.

⁴⁰ Unless made appointive, as authorized.

⁴¹ Unless made appointive, as authorized.

⁴² The office may be abolished and its functions transferred to the town clerk.

⁴³ The office may be made appointive, with either 1 or 3 assessors; only 1 is required in towns having a population of less than 300 and a taxable property valuation less than \$100,000.

(b) *Appointive*

First Class Towns
3 assessors⁴⁴

*First Class Towns; and Second Class Towns*⁵¹ *which have adopted the Budget System*

2-4 persons as inspectors of election and ballot clerks for each voting place at special elections

All Towns

Pound master

4 inspectors of election for each election district

2 clerks in certain election districts⁴⁵

Public welfare officer⁴⁶

Registrar of vital statistics⁴⁷

Deputy registrar of vital statistics

Local health officer⁴⁸

Dog enumerators, 1 or more⁴⁹

Fire wardens⁵⁰

II. TOWN OFFICERS AND/OR EMPLOYEES PERMITTED

*(All appointive)**First Class Towns Only*

First Class Towns and Second Class Towns which have adopted the Budget System

All Towns

Town comptroller

Police department

1 or 3 police commissioners, who serve without compensation, if a police department is established

Bookkeeper, secretary, or both (by town supervisor)

Not exceeding 2 constables for service of civil process only who

Town Attorney

Town engineer

Counsel to town attorney

Expert engineering service

Attorney (when no town attorney is appointed)

Engineer (when no town engineer is appointed)

Special policemen

Other employees deemed necessary

Policemen or constables (as many as necessary)

Zoning commission⁵²

Board of appeals—5 members

Planning board—5 members

Personal services in existing improvement districts

Employees for refuse disposal plants⁵³

⁴⁴ May be reduced to 1.

⁴⁵ According to type of ballot or number of voting machines.

⁴⁶ Town supervisor may be authorized to act as such.

⁴⁷ Town clerk usually acts as registrar of vital statistics.

⁴⁸ In a town not part of a consolidated health district.

⁴⁹ Excepting towns in Nassau county.

⁵⁰ In towns other than fire towns and not included in a fire district established by the Conservation Department.

⁵¹ Having a population of 25,000 or more and assessed valuation of real property of \$35,000,000 or more.

⁵² An existing plan commission may be appointed as the zoning commission.

⁵³ Applicable to towns of the first class and if established in a second class town having a population of 5,000 or over.

*First Class Towns Only First Class Towns and
Second Class Towns
which have adopted
the Budget System*

All Towns

are compensated by
party for whom serv-
ice is made ⁵⁷

Employee to weed ceme-
teries
Appraisers to assist as-
sessors
Veterinarian
Auditor for town fiscal
accounts
Forest rangers and neces-
sary assistants, fire
fighters and foreman,
etc.⁵⁴
Not over 2 deputy town
clerks
Experts, clerk and secre-
tary to planning board
Deputy town superin-
tendent of highways
Assistant public welfare
officer and other em-
ployees
Public health nurses ⁵⁵
Dog warden, 1 or more ⁵⁶
Subregistrar of vital
statistics, 1 or more
Acting health officer,
necessary employees,
and public nurses (by
health officer)

III. EX OFFICIO TOWN BOARDS AND/OR OFFICERS

First Class Towns only

Town board

The supervisor and town councilmen

Board of police commissioners⁵⁸

1 appointed commissioner and two members of the town board

Second Class Towns only

Town board

The supervisor and justices of the peace

⁵⁴ In towns other than fire towns or towns included in a fire district established by the Conservation Department.

⁵⁵ In a town included in a county health district, whose local board of health has been abolished.

⁵⁶ A county charge in Westchester and Nassau counties.

⁵⁷ If authorized by county board of supervisors.

⁵⁸ In towns establishing a police department and appointing only 1 police commissioner.

Inspectors of election⁵⁹

Town board, except in certain towns having more than 25,000 population

All towns**Board of review⁶⁰**

Assessor, supervisor, and one justice of the peace

Fence viewers

Assessors; or board of review in towns having 1 appointed assessor

Board of health

Town board

Superintendent of fires⁶¹

Supervisor

C. Village Officers and/or Employees⁶²**I. VILLAGE OFFICERS AND/OR EMPLOYEES REQUIRED****(a) *Elective*****Mayor**

Four trustees⁶³

Police justice⁶⁴

Receiver of taxes and assessments⁶⁵

(b) *Appointive***Treasurer****Clerk**

1 or 3 assessors⁶⁶

2 or 4 inspectors of election for each election district⁶⁷

⁵⁹ At special town elections only, except in second class towns which have adopted the budget system and have a population of 25,000 or more and an assessed valuation of real property of \$35,000,000 or more, which hold all special elections in the same manner as first class towns.

⁶⁰ In towns having 1 appointed assessor.

⁶¹ In towns other than fire towns and not included in a fire district established by the Conservation Department.

⁶² Officers in the villages operating under special charters are excluded.

⁶³ Villages of the first and second class may have 6, and of the third and fourth class, 2.

⁶⁴ In any village of the first class.

⁶⁵ In each village of the first class adjoining a city having a population of between 500,000 and 1,000,000; the offices of collector and treasurer of such village are abolished.

⁶⁶ In villages of the third or fourth class, the board of trustees may act as board of assessors, or may appoint such board from their members.

⁶⁷ According to whether registration of voters is provided for; the village trustees, mayor and clerk act as inspectors of election for the village if it constitutes but one election district and does not provide for registration of voters.

Acting police justice⁶⁸
 Police department⁶⁹
 Registrar of vital statistics⁷⁰
 Deputy registrar of vital statistics
 Local health officer⁷¹

II. VILLAGE OFFICERS AND/OR EMPLOYEES PERMITTED

(a) *Elective*

Police justice⁷²

(b) *Appointive*

Deputy village clerk⁷³
 Village engineer
 Superintendent of public works
 Village auditor
 Street commissioner
 Poll clerk and ballot clerk for each election district⁷⁴
 Separate boards of fire, water, light, sewer, park or cemetery commissioners, composed of 3 members each⁷⁵
 Board of police commissioners, 3 members⁷⁶
 Village attorney
 Pound keeper
 Dog warden—1 or more⁷⁷
 Appraisal experts or engineers to assist the assessor
 Receiver of taxes⁷⁸
 Zoning commission
 Board of appeals, 3-5 members

⁶⁸ Must be designated by the board of trustees from justices of the peace or police justices residing in the same county, in every village having a police justice.

⁶⁹ In villages of the first, second and third class within a county of over 300,000 population adjoining a city of the first class or wholly within a county containing a city having a population of between 500,000 and 1,000,000; such department may be abolished by the board of trustees, subject to permissive referendum, or in certain counties, by vote of the electors.

⁷⁰ The local health officer is eligible to such appointment.

⁷¹ In a village not part of a consolidated health district.

⁷² In every village where such official is not required.

⁷³ In villages of the first or second class.

⁷⁴ In villages divided into election districts.

⁷⁵ Or a municipal board of 5 members, with the powers and duties of 2 or more such separate boards; in a village of the first class, a board of water commissioners also has 5 members.

⁷⁶ In villages of the first and second class.

⁷⁷ In villages in Westchester and Nassau counties only; their compensation is a county charge.

⁷⁸ May be appointed in any village of the first class in Broome county; or if so authorized by special election, the town receiver shall be appointed village receiver in a village in a county having a population of between 300,000 and 400,000, according to the state enumeration of 1915, and for which a special tax act has been enacted.

Planning board of 2 ex officio and 3 lay members⁷⁹

Necessary experts, clerks and a secretary to the planning board

Stenographer to the police justice

1 or more village policemen; or a police department, in villages not required to establish such department

Fire department, including members, officers and employees;⁸⁰ or

1 or more firemen, if such department be abolished

Shade tree commission⁸¹

1 or more subregistrars of vital statistics

Acting local health officer, necessary health employees and public health nurses (by health officer)

Such other officers as shall be deemed necessary.

III. EX OFFICIO VILLAGE BOARDS AND/OR OFFICERS

Board of trustees

The mayor and 4 trustees

Board of health⁸²

The board of trustees

Board of assessors⁸³

The board of trustees

Inspectors of election⁸⁴

Trustees, mayor and clerk

Police department⁸⁵

The mayor, trustees, street commissioner and superintendent of public works are ex officio members

Fence viewers

The board of trustees

⁷⁹ Or a planning commission of not more than 7 members, as authorized by the General Municipal Law.

⁸⁰ Subject to express limitations on the size of fire companies and the number of duty or "call" men who may be appointed.

⁸¹ In a village embracing the entire territory of a town.

⁸² Except in villages constituting part of a consolidated health district.

⁸³ In villages of the third and fourth class, the board of trustees may resolve to act as such.

⁸⁴ In a village constituting but one election district and not providing for registration of voters.

⁸⁵ Such department is required in villages of the first three classes within a county having a population of over 300,000 adjoining a city of the first class or wholly within a county containing a city having a population of between 500,000 and 1,000,000, and may be established in any other village; it may likewise be abolished, in the manner prescribed.

Chapter III

THE PRESENT LEGAL FRAMEWORK OF LOCAL GOVERNMENT¹

FROM the standpoint of governmental organization, all the states of the union have at least one factor in common. In addition to functioning under a state-wide governing authority, each is divided into one or more subordinate units for the government of strictly local areas. The description and number of these units, however, varies from state to state.

The state of New York recognizes four major political subdivisions for the government of local areas: counties, towns, cities, and villages. Provision is also made for the organization of districts for the performance of limited functions only.

To determine the nature and usefulness of these respective units of local government, it is necessary to know upon what authority their establishment is founded; to what extent they may be extended in area, or modified, or even extinguished altogether; the structure assigned and functions committed to each; and the degree to which existing structures and functions may be changed, or existing functions transferred, in whole or part, from one such unit to another, or to the state. It is, of course, the Constitution and laws of the state that determine the very existence of these units, in the first place; and the same Constitution and laws govern with respect to their fundamental character and the limits within which changes may be made.

A. COUNTIES

Organization of Counties

Surprising though it may seem, there is little uniformity in the manner of providing for the local units of government in the state. By express terms, the Constitution authorizes the Legislature to provide for the organization of cities and incorporated villages (Art. 12, Sec. 1). As to the organization of counties and towns, however, not to mention school districts and special districts, it maintains complete silence. But it does vest in the Senate and Assembly "the legislative power of this State" (Art. 3, Sec. 1), and by the canons of construction this is interpreted to mean that it thereby conferred upon the Legislature plenary powers over all subjects except as expressly or impliedly withheld. In the absence of restrictions or qualifications appearing elsewhere in the Constitu-

¹ This chapter is concerned with the framework of local government as it is embodied in the consolidated laws; special acts applying to particular units are for the most part excluded from this discussion.

tion, therefore, the Legislature has a free hand in the creation of counties, the alteration of their boundaries, or even their complete abolition. As a matter of fact, the fourteen counties in existence when the state came into being have since been increased by successive legislative enactments to sixty-two.

Prior to 1874, it appears that certain constitutional provisions regulating the formation of state Senate and Assembly districts (Art. 3, Secs. 4, 5) were held to prevent the Legislature from creating new counties or towns, or changing the boundaries of existing ones, during the interval between the decennial apportionment of senators and assemblymen, if the effect was to divide a county or a town in the formation of such districts, contrary to the specifications of the Constitution. But an amendment of 1874 removed even this restriction by providing that "nothing in this section shall prevent the division, *at any time*, of counties and towns, and the erection of new towns and counties by the Legislature." While appearing in the section relating to Assembly districts, which affects towns, this provision has been held to apply equally to the section regulating the formation of Senate districts, affecting counties also. (*People v. Westchester County*, 1895, 147 N. Y. 1.)

Structure of County Government

As to the structure of government in counties, the Constitution is a little more specific. Each county, outside New York City, is required to have a board of supervisors, though the composition of such board, and the election and term of its members, are to be as provided by law (Art. 3, Sec. 26). The Legislature is, however, prohibited from passing any private or local bill providing for the election of members of boards of supervisors (Art. 3, Sec. 18). The effect of the foregoing provisions is to establish the office of county supervisor as a constitutional office, the significance of which will appear later when the extent to which changes in the structure of local government can at present be made is considered.

Two counties, Westchester and Nassau, have been freed from the restrictions thus imposed. By amendments to section 26 of article 3, effective in 1922 and 1930, respectively, the Legislature has been empowered to provide by law for forms of government for the counties of Westchester and Nassau, or either, subject to adoption and approval by the electors of any such county at a general election in an odd-numbered year. If under such form of government the board of supervisors be abolished, their powers and duties, as prescribed in the Constitution, or by statute, if not provided for by such form of government, are to devolve upon the governing elective body in such county. A method of changing the new form of

government subsequent to its adoption is also prescribed. Originally, the amendment specified that the law providing the new form of government should also prescribe how the county might subsequently abandon it and revert to its previous form. It provided, moreover, that the adoption of a new form by the county should not preclude the Legislature from amending or modifying the plan adopted. But such provisions obviously failed to afford the county adequate protection from legislative interference after it might have adopted such new form. By further amendment, therefore, certain laws which may be passed by the Legislature are not to become effective without adoption and approval by the electors of the county. These are laws which (1) affect an elective officer by (a) abolishing or creating an elective office; (b) changing the voting or veto power of an elective officer; (c) changing the method of removing an elective officer; (d) changing his term of office or reducing the salary during his term; (e) abolishing, transferring, or curtailing any power of an elective officer; and which (2) change the form or composition of a legislative body; or (3) provide a new charter for the county. Moreover, no other special or local law affecting such county can be passed by the Legislature except according to a prescribed procedure, involving submission of such law to the governing body of the county for acceptance or rejection; followed, in case of acceptance, by submission to the electors of the county if a specified percentage of electors so petition; and subject, in case of rejection, to repassage by the Legislature and subsequent adoption and approval by the electors of the county.

These two counties, consequently, are no longer required to be under a board of supervisors and may choose a type of government more compatible with their needs. In fact, both have attempted to revise their form of government under these permissive provisions, and have formulated charters setting up a single executive head for the county and a board of supervisors with strictly legislative powers, including the right to repass bills over the veto of the executive. While successful in the Legislature, these charters have so far failed of adoption when submitted to the electors of the county.

Counties generally are still further restricted by a constitutional provision (Art. 10, Sec. 1) requiring the election, by electors of the county, of county sheriffs, clerks of counties, district attorneys, and registers in counties having registers. The difficulties inherent in attempting to modify or abolish an office established by the Constitution itself will be apparent later. County judges and surrogates are likewise provided for and regulated by the Constitution; the Legislature is also authorized to provide for special county judges or special surrogates, upon application by a county

through its governing board, and to establish inferior local courts of civil and criminal jurisdiction, as well as children's courts and courts of domestic relations (Art. 6, Secs. 11-21). Moreover, all county officers whose election or appointment is not provided for by the Constitution must be either elected by the electors of the county or appointed by the board of supervisors or other county authorities, as the Legislature shall direct (Art. 10, Sec. 2). This so-called "home rule" provision is construed as prohibiting the election or appointment of officers to any county office known to exist when the present Constitution became effective (1895), except by the electors of the county or by some county authority (*People ex rel. Bolston v. Albertson*, 1873, 55 N. Y. 50; *Matter of Brenner*, 1902, 170 N. Y. 184; *Matter of Wendell v. Lavin*, 1927, 246 N. Y. 115). Only officers whose offices may have been created by law since that time are authorized to be elected or appointed in any way that the Legislature shall direct (Art. 10, Sec. 2). Such a provision, of course, imposes a very extensive and serious restriction as regards any attempt to change or transfer functions at present vested in county officers recognized in this way by the Constitution.

It will thus be seen that the structure of county government generally is to a considerable degree predetermined by constitutional provision. Aside from the exceptions noted, every county is required under the Constitution to have a board of supervisors, a sheriff, county clerk, district attorney and a register if it formerly had one; the office of county judge is continued, and the number may be increased by the Legislature to not exceeding two for every 200,000 of the population of the county; the office of surrogate is continued in counties where it previously existed, and the Legislature may create the office in any other county with a population exceeding 40,000 and may provide for an additional surrogate in counties of over one million population; it may also in certain counties provide for the election of a special judge or special surrogate, but not to exceed two in any county; county offices not provided for by the Constitution, but in existence at the time of its adoption, must, moreover, be filled by the electors of the county or by appointment by a county authority.

A glance at the general laws, as distinguished from special acts, pertaining to counties, is necessary in order to round out the picture of county government. Under the County Law, the supervisors of the cities and towns of the county, lawfully convened, constitute the board of supervisors. The same law *requires*, in addition to the officers named in the Constitution, the election of a county treasurer, and of one or more coroners. It requires also the appointment of a clerk by the board of supervisors, a deputy county clerk by the county clerk, and an under-sheriff by

the sheriff, as well as the appointment by the board of supervisors in counties of over 35,000 population of a board of managers for the county hospital, and of a superintendent by such board of managers. The board of managers must employ a county nurse or nurses for the discovery and visitation of tuberculosis cases, unless such nursing service is otherwise provided by the county, while the superintendent is required to appoint such resident officers and employees for the county hospital as he may deem necessary. The Public Welfare Law requires the appointment or election of a county commissioner of public welfare in each county public welfare district. By the requirements of the General Municipal Law, local boards of child welfare, consisting of six members appointed by the county judge, with the commissioner of public welfare as an ex officio member, must be established in counties, for the purpose of granting allowances to widowed or dependent mothers with children under 16, for the support of the latter. Under the Highway Law, the board of supervisors is authorized to appoint a county superintendent of highways, and should it fail to do so, then the State Department of Public Works shall appoint a county superintendent, or may, in its discretion, place such county in a district with other counties and appoint a district superintendent therefor. The appointment by the board of supervisors of a county sealer of weights and measures is required in every county, under the provisions of the Agriculture and Markets Law. The Election Law calls for the appointment of commissioners of elections by the board of supervisors, two being required in a county having a population of less than 120,000 and either two or four in any other county excepting a county in New York City, as the board of supervisors may determine; but this requirement does not apply to a county having by the provisions of its charter but one such commissioner, nor in certain counties wherein by statutory provision the county clerk performs the duties of a board of elections, as well as of his office as clerk. Various special acts require also the appointment of a commissioner of jurors, in certain counties, by boards consisting of judicial or county officials, as specified.

While not required, quite a number of officers and employees *may* be appointed or elected under the provisions of the County Law. A county comptroller may be elected, whenever the office is created by vote of the electors. In any county, excepting Kings, having a population exceeding 40,000, the elective office of surrogate may be established as an office separate from the office of county judge. The board of supervisors of any county may appoint a county auditor, a purchasing agent, and a county attorney. A county hospital *may* be established in any county

where its establishment is not at present mandatory, and a board of managers, superintendent, nurses, and resident officers and employees must then be appointed as specified. The appointment of subordinate officers, such as a deputy county treasurer, acting county clerk, special deputy clerks to attend terms of court, deputy sheriffs, deputy county auditor, acting county comptroller, and in certain counties, additional deputy county clerks and assistant district attorneys, is also authorized. The Public Health Law authorizes the establishment of a county health district by a board of supervisors and the appointment of a county board of health therefor; also of a county health commissioner, a deputy health commissioner, and such other deputies, assistants, and employees as may be necessary. The same law authorizes the establishment of a county laboratory and the appointment of a laboratory director and necessary employees. If the boundaries of a county health district are coterminous with the county, the separate boards of managers of the county tuberculosis hospital and of the county laboratory may be abolished and the powers and duties conferred upon the county board of health. The appointment of a county mosquito extermination commission, and of a secretary and such clerks, assistants, inspectors and day laborers as may be necessary is also authorized by the Public Health Law, in Nassau and Suffolk counties. Under the Public Welfare Law, any number of deputy commissioners of public welfare and other assistants and employees deemed necessary, may be appointed by the county commission of public welfare, upon due authorization by the county board of supervisors; the commissioner may appoint similarly one or more physicians to provide home medical care in a county welfare district; and if a county home is established he may appoint one or more physicians to care for the inmates, and a superintendent, matrons, nurses, officers, and other employees. Optional boards of child welfare for counties are permitted under the General Municipal Law.

Miscellaneous appointments by the board of supervisors authorized by the County Law include: public health nurses, dental hygienists, clinic physicians, and dairy and sanitary inspectors—except in a county constituting a public health district; a county park commission of from five to seven members, in a county having no such commission created by special act; a county bacteriologist and assistants; and in certain counties a county planning and development commission of seven members, and a taxpayers' commission on government of not exceeding seven members, which may be increased up to 25 additional members in Westchester county. To complete the list, these various appointees are themselves authorized in several instances to employ counsel, stenographers, and assistants of various kinds.

The Legislature enacted a bill, effective May 25, 1934, purporting to authorize any county outside New York City to adopt a county charter prescribing a form or plan of government for the county, pursuant to the procedure set forth. The law authorizes the board of supervisors to provide by local county law for the creation of a commission to prepare and recommend a draft of such a county charter, and on petition of voters equal in number to at least 15 per cent of the votes cast for governor in the last gubernatorial election, the board of supervisors must so provide. The number of members of the charter commission and the manner of their appointment are to be designated by such local law. The commission is required to file the draft of such county charter with the board of supervisors. The latter must provide for its publication or such other publicity as they may deem proper and must submit the question of its adoption to the electors of the county at a special county election in an odd-numbered year held not less than 90 days after the draft has been filed; or at a general election, if such election occurs within such 90 days. If adopted by majority vote of the electors, the charter becomes operative as prescribed therein, except that no charter vesting in the county any powers of a municipality or other unit of state or local government is to become effective unless approved by a majority of the electors voting thereon at such election (1) in the county, (2) in every municipality containing more than 25 per cent of the total population of the county, and (3) in the county outside of such municipalities.

While steps have been taken in at least one county of the state toward the adoption of a county charter in conformity with the above provisions, the constitutionality of the act in question is subject to serious doubt. The history of the development of municipal home rule legislation in New York State and reference to the judicial decisions construing it, as well as to the provisions of a proposed constitutional amendment on county home rule recently enacted by the state legislature and to be submitted to the voters of the state for adoption next November, all point to the conclusion that the present act authorizing the preparation and adoption of a county charter by the county itself will be held unconstitutional because it is an unlawful delegation to the electors of a county of legislative powers vested in the state Senate and Assembly by the Constitution itself (Art. 3, Sec. 1) and not as yet withdrawn from the Legislature by constitutional amendment; and because it is in direct contravention of section 2 of article 10 of the Constitution, which specifically provides that all county officers whose election or appointment is not provided for by the Constitution shall be elected by the electors

of the respective counties or appointed by the boards of supervisors or other county authorities as the *Legislature* (not the electors of the county) shall direct. It is our opinion that no statute attempting to authorize the local preparation and adoption of a county charter in the absence of a constitutional amendment authorizing the delegation by the Legislature of such power to either the legislative body or the electors of the locality, will be deemed valid in the light of the constitutional history and judicial decisions in the state of New York.

Functions of County Government

The offices listed on page 49 are a fair indication of the scope of the functions performed by a county—general administrative, law enforcement, parks and highways, public health, public welfare, and last but not least, financial. The boards of supervisors, in the absence of any other executive agency, are, of course, the fulcrum upon which most of these activities depend. Upon them the Legislature has constitutional authority to confer, by general laws, “such further powers of local legislation and administration as the Legislature may, from time to time, deem expedient” (Art. 3, Sec. 27). Upon them the Legislature has conferred such important powers as the direction of the raising of sums in towns to pay town charges; assessment, levy and collection of such other assessments and taxes as shall be required of them; correction and refund of taxes; audit of county accounts; borrowing money on the credit of the county for county uses and purposes; regulation of the appointment, number, terms and compensation of county officers and employees, except judicial, or for the county hospital; charge of county records and property; the acquisition of real property and construction and location of county buildings and offices; as well as a host of other supervisory and administrative functions.

The only specific restrictions on the exercise of these powers are the constitutional ones on local expenditure, debt, and taxation.² These prohibit gifts or loans by a county, or a city, town or village, to an individual, association or corporation; as well as the incurring of indebtedness other than for county, city, town or village purposes; and restrict the indebtedness which may be incurred by a county or city to an amount not exceeding 10 per cent of the assessed valuation of its taxable real estate, excepting, however, certificates of indebtedness or revenue bonds outstanding not more than five years, and issued in anticipation of taxes.³

² On this subject, see F. LeR. Spangler, *Operation of Debt and Tax Limits in the State of New York* (Albany, 1932).

³ Cf. *Levy v. McClellan*, 1909, 196 N. Y. 178.

Sinking fund assets and cash on hand or appropriated to be used for reducing the principal of an existing non-exempt debt may also properly be deducted in computing the debt margin. Furthermore, in a county containing a city of over 100,000 population, or in any such city, the amount to be raised by tax (excluding the levy for debt charges), must not exceed in any one year 2 per cent of the assessed valuation of the real and personal estate of such county or city (Constitution, Art. VIII, Sec. 10), nor shall any debt be incurred which, exclusive of the outstanding debt, exceeds 5 per cent of the assessed valuation for state and county purposes (General Municipal Law, Sec. 3). The latter provision, however, does not apply to certificates of indebtedness, revenue bonds, or refunding bonds issued under section 8.

This 10 per cent debt limitation for counties is also written into the County Law (County Law, Sec. 13). In addition, the borrowing by boards of supervisors, on certificates of indebtedness for a period not exceeding twelve months of sums sufficient to pay claims against the county, audited or to be audited during the year, has been limited, commencing January 1, 1932, to 80 per cent of the amount so borrowed in the preceding calendar year, and where a county has issued bonds, prior to December 31, 1931, to pay an outstanding indebtedness under this section, it is prohibited from any further borrowing thereunder (County Law, Sec. 10-a). Under section 10-b, however, the supervisors in fourteen counties may audit claims monthly and may borrow, for not longer than twelve months, money sufficient to pay one or more months' claims so audited. Moreover, any county may borrow in anticipation of taxes, on notes payable within six months or (by a two-thirds vote of the supervisors) on tax revenue bonds or certificates of indebtedness payable within five years in equal annual instalments; but the aggregate of these tax anticipation notes, bonds, and certificates may never exceed the aggregate of uncollected taxes for the current and the three preceding years (Sec. 41).

The fiscal duties of the county are not all confined to the board of supervisors. The auditing functions may be vested in an auditor, if one is appointed, and he may act as the county purchasing agent if so directed by the board of supervisors. If the county has elected a comptroller, he may be appointed as county auditor by the board of supervisors. A county purchasing department or agency may be established by the board of supervisors. The receipt, custody, deposit, and payment of county moneys are the duties of the county treasurer.

The powers and duties pertaining to parks and highways, law administration and enforcement, public health, and public welfare are for the most part vested in the officials already enumerated, who

TABLE I

REPRESENTATION ON THE BOARD OF SUPERVISORS IN CERTAIN COUNTIES, NEW YORK STATE

COUNTY	Total population	Population, high	Population, low	Number of supervisors	Average population represented per supervisor
Erie.....	762,408	.....	.....	54	.....
Town.....	152,703	25,006	626	25	6,108
City.....	609,705	573,076	12,681	29	21,024
Monroe.....	423,881	.....	.....	43	.....
Town.....	95,749	18,024	1,456	19	5,039
City.....	a328,132	.....	.....	24	13,672
Albany.....	211,953	.....	.....	39	.....
Town.....	45,232	17,468	1,220	10	4,523
City.....	166,721	127,412	16,083	29	5,749
Jefferson.....	83,574	.....	.....	34	.....
Town.....	51,369	7,322	415	22	2,335
City.....	32,205	.....	.....	12	2,684
Chemung.....	74,680	.....	.....	23	.....
Town.....	27,283	8,420	483	11	2,480
City.....	47,397	.....	.....	12	3,949
Steuben.....	82,671	.....	.....	36	.....
Town.....	50,644	7,843	470	32	1,564
City.....	32,027	16,250	15,777	4	8,007
Nassau.....	303,053	.....	.....	6	.....
Town.....	285,806	b 186,735	36,869	c 4	e 5,954
City.....	17,247	11,430	5,817	d 2	e 8,623
Sullivan.....	35,272	.....	.....	15	.....
Town.....	35,272	6,967	415	15	2,352
City.....	.....	.....	.....	.....	.....
Franklin.....	45,694	.....	.....	19	.....
Town.....	45,694	11,798	177	19	2,405
City.....	.....	.....	.....	.....	.....
Rockland.....	59,599	.....	.....	5	.....
Town.....	59,599	10,188	3,458	5	11,920
City.....	.....	.....	.....	.....	.....

a Rochester.

b Hempstead, 2 supervisors.

c Votes on board, 48.

d Votes on board, 2.

e Per vote of supervisor.

may have been elected or appointed for the purpose, namely: the county superintendent of highways and park commission, if any; county judges and surrogates; the county clerk, who is also clerk of the county court; the sheriff, coroners, district attorney and county attorney; the county commissioner of public welfare; and the county board of health. The part of the county and its officers in the performance of these functions will be more fully discussed in Chapters IV-VIII.

The Board of Supervisors

The county board of supervisors at present is composed of the town and city supervisors of the county. Each town has one member on the board (except Hempstead, Nassau county, which has two), and some cities have more than one where it is so provided by special charter or special act of the Legislature. In most counties the membership of the board is from 20 to 50, but the range is from 5 to 54.

Such large boards are the result of allowing one representative to each town regardless of its population. In Erie county, for example, the town of Grand Island with 626 inhabitants, and of Tonawanda with 25,006, have each one supervisor on the county board. In Franklin county the town of Malone, with a population of 11,798 has no more representation than the town of Duane, population 177. Table 1 demonstrates the wide variation in the number of persons represented by supervisors in ten counties. However, disproportionate representation exists not only as between towns, but also as between towns and cities. The town population in Erie county has one supervisor for each 6,108 people, while the city population has one only for each 21,024 people. Although the discrepancies in the other counties listed in the table do not appear to be as great, it is true, nevertheless, that in a great number of counties city populations are under-represented on the county board. This is true even in Nassau county, where an attempt has been made to establish equality. The towns of Hempstead, North Hempstead and Oyster Bay dominate the county in population. The cities of Glen Cove and Long Beach and the towns each have one supervisor on the county board, but Hempstead has two. Each of the Hempstead supervisors has sixteen votes on the board. The supervisor of North Hempstead has ten votes, of Oyster Bay six votes. Each of the two cities has one vote. One vote of a town supervisor represents 5,954 people; of a city supervisor, 8,623.

The size of boards of supervisors cannot be justified on the ground that the members represent particular localities whose problems they alone know intimately. Although this may be true, one

consequence of this method of constituting county boards is that the supervisors settle many county problems on the basis of dickering and trading of local favors. Supplementing this is the practice of appointing numerous special committees, in some cases apparently without real justification.

It must be remembered that the supervisor is an official with a dual role. He is primarily a town official and only secondarily a county official.

Supervisors are part-time officials paid by the county on a per diem basis, supplemented by mileage fees for traveling. Membership on a special committee supplements and adds materially to this compensation.⁴ There are many counties with county supervisors on a salary basis but their compensation in salary in 20 out of 23 counties for which the County Law prescribes salaries for supervisors, averages only \$420.

Supervisors depend mainly on their compensation from town work. In towns of the first class and of the second class on the budget basis, town supervisors receive salaries fixed by the town board. In other towns of the second class they are paid on a per diem basis and receive, in addition, 1 per cent in fees on all moneys they expend, including school moneys, but not moneys expended under the Highway Law. Under the provisions of the law prescribing their compensation, supervisors have been known in the past to make as much as \$50,000 a year, although this is not possible under the new Town Law which limits compensation to \$3,000 from the town.

Contributing to the "side-line" method of conducting the county's affairs is the fact that many supervisors have their own stores or farms or other business, which they cannot afford to neglect.

The automatic membership of the town supervisor on the county board restricts the area from which qualified and competent supervisors may be chosen. The wider the area of choice, of course, the greater the opportunity for finding able men. Furthermore, the method of his selection makes a supervisor responsible to the electorate of his own town only. For his actions as a county officer, he is responsible only to the voters of his home community.

County boards are largely legislative in their functions but also exercise supervisory and executive powers, and there is no separation of policy-determining and policy-executing functions. The membership of most boards is too numerous to permit efficient executive action. This situation is aggravated by the fact that no one is directly responsible for the proper administration and supervision of county affairs. The board does elect a chairman,

⁴ See discussion of the Fee System, Chapter XIV and Appendix to this report.

but his powers and responsibility for administration are no greater than those of the other members. The budget prepared by the board is seldom an expression of centrally directed policies but more frequently of the compromises effected among the members. The county's business is everybody's business but there is no one to manage it.

Conclusions

Counties are subdivisions of the state, which places upon them certain powers and duties. Towns are also subdivisions of the state and empowered to perform certain functions. Just because town areas are parts of the county should be no reason for the conduct of county affairs by its various parts. It is more logical and might well be better to have the county conduct the affairs of the units of government within its boundaries. But, it is the town supervisors who are charged with the responsibility for administering county affairs, although their responsibility is, of course, shared with the long list of county elective officers.

Government by the boards of supervisors is simple only on the surface. The county government is merely the sum of certain officials each paramount in his separate sphere; it is simple just as a dozen shays are simple compared with one automobile. It has, in short, the simplicity of disorganization, and were it not for compromises and swapping of favors, it would be about as effective as a person whose members were controlled each by a separate brain.

The board of supervisors is clearly not a truly representative body, though it is certainly large enough for the purpose. It cannot be too strongly emphasized that there are no county supervisors elected as such and responsible to the voters of the county for their acts. Because the duties of county supervisors are secondary to their duties as town officials, their compensation is, by law, also secondary. The office of member of the county board should be one of great importance and prestige. Instead, it is tacked on to the job of town supervisor. Since there is no central administrative authority in the county, how much is spent and what it buys is largely based on what each official can get for his own locality.

It must be remembered that this system dates back to a time when the county was of such slight importance that meetings of the board were held only once a year. The expansion of its functions has made it ridiculous for the county to be an appendage of the town.^{4*}

^{4*} Commissioner Moore dissents.

Recommendations

To remedy the defects of the board of supervisors requires not only complete reconstitution of the board but alteration in its powers and duties to make it solely a legislative body.

The Commission considers it essential for the administrative work of the county to be in full charge of a competent chief executive who will serve as the agent of the board.⁵ The board should be a small body of five to nine, elected certainly from larger districts and preferably at large.^{5a} In this way the members would no longer represent small localities and no longer be subject to the necessity of trading political favors. They would be county officials, not local officials with certain county duties.

The Commission is firmly convinced that the defects of the present system of boards of supervisors can be traced to weaknesses in structure and organization that are subject to correction under the home rule amendment to the Constitution to be voted on in November 1935.

B. TOWNS

Organization of Towns

In the absence of any reference in the Constitution to the organization of towns, the assumption is that the Legislature has unrestricted powers with regard to their formation, alteration, or abolition. They are in precisely the same category as counties in these respects, and the comments appearing in the paragraphs dealing with the organization of counties are equally applicable to towns.

Structure of Town Government

It will be remembered that the governing board in a county, except as is otherwise provided in the Westchester-Nassau Amendment, is prescribed by the Constitution itself, as are also quite a number of other county officials. The situation in towns is notably different, as the election of only one town officer, the justice of the peace, is required by constitutional provision (Art. 6, Sec. 17). We are dependent for the most part, therefore, on the statutory law for a picture of the structure of town government. But it should be noted that towns, too, fall under the restriction of the "home rule" provision of the Constitution (Art. 10, Sec. 2), which requires all town officers whose election or appointment is not provided for by the Constitution—other than those whose offices may have been subsequently created—to be elected by the electors of the town or appointed by such authorities thereof as the Legislature shall designate.

⁵ See outline of optional forms of county government recommended. Chapter II.

^{5a} Commissioner Moore dissents.

The bulk of the provisions regulating town government appears in the Town Law. Far-reaching changes have been effected recently by the enactment of a new Town Law which completely displaces the old law. Its provisions became effective, for the most part, on January 1, 1934; certain provisions, however, were sooner effective, and certain options under permissive provisions were available only for a limited period in 1933. This law endeavors to provide a form of government better adjusted to the individual needs of the respective towns, by dividing all towns into two classes, chiefly on the basis of population, and providing a somewhat different form of government for each. Towns of the first class comprise generally all towns of 10,000 population or over, but exclude the towns in Broome and Suffolk counties and include all the towns of Westchester county. In addition, any other town, if it (a) has a population of 5,000 or more or (b) has an assessed valuation of \$10,000,000 or more, or (c) adjoins a city of 300,000 population or more, may elect to become a town of the first class, in the manner prescribed. All towns not in the first class are in the second class.

Elective Officials Required

The general outline of town government under the new Town Law does not depart radically from that of the old. The details vary, however, in certain material respects. The old law *required the election* of the following officials: (1) *a town supervisor*, and an additional supervisor in towns with a population exceeding one-half the county population; (2) *four justices of the peace*, or two only in towns of less than 300 population and with a taxable property valuation of less than \$100,000; (3) *a town clerk*; (4) *a town superintendent of highways* (unless the office had been made appointive, as provided in the Highway Law, sections 41, 41-b); (5) *three assessors*, or one only in towns of less than 300 population and with a taxable property valuation of less than \$100,000, although towns of over 5,000 population might have a single appointed assessor; (6) *a collector of taxes*, except that (a) towns adjoining a city of between 500,000 and 1,000,000 population had a receiver of taxes and assessments with the offices of collector and school district collector abolished, and (b) any town of less than 25,000 population might abolish the office of collector or receiver and transfer the functions to the town clerk; (7) *five constables* or less, except in certain classes of towns authorized to appoint a chief and special constables in place of elected constables. In addition, these officials were *ex officio* members of various boards, or holders of other office, as follows: (a) *the town board*, consisting generally of the supervisor, town clerk, and justices of the peace or any two such justices, except that the electors of a town wholly

within an incorporated village might vote to have the village board of trustees constitute the town board, and that in towns within certain classifications the supervisor, town clerk, justices of the peace and town superintendent of highways constituted or might constitute both the board of highway superintendents and the town board; (b) the *board of review* (in towns having one appointed assessor) consisting of the assessor, supervisor, and one justice of the peace designated by the town board; (c) the *board of health* (under the Public Health Law) consisting of the town board; (d) *fence viewers*, viz., the assessors and town superintendent of highways; (e) *superintendent of fires*, viz., the town supervisor; (f) *police commissioner*, viz., the town supervisor, in towns within a certain classification appointing peace officers on petition of the taxpayers.

Under the new law: (1) The *supervisor* and additional supervisor are retained as formerly provided. (2) There are still *four justices of the peace* in second-class towns, though the number in towns of less than 300 population and with taxable property assessed at less than \$100,000,⁶ is reduced to one (it was formerly two) and the number in first class towns is reduced to two (with the proviso that it may be raised to four in towns having a population of 35,000 or over). (3) The functions formerly performed by justices of the peace as members of the town board in first-class towns are vested in new elective officers termed *councilmen*, of whom there are four (though towns could, between June 1 and 15, 1933, or by petition up to June 29, 1933, reduce this number to two, and may still elect to increase it to six). (4) The *town clerk* is retained as formerly, though the office may be made appointive in towns of both the first and second class. (5) The *town superintendent of highways* is similarly retained with the same proviso. (6) In second class towns, *three elective assessors* are still provided for, except that towns of less than 300 population and with taxable property assessed at less than \$100,000 have one only,⁶ and any other town may elect to have only one appointive assessor or to make the three assessors appointive. In first-class towns there is a significant change: assessors cease to be elective officials; there may be either three or one, but they must be appointed by the town board. (7) In towns of the first class, a *receiver of taxes and assessments* is to be elected and the offices of collector and of school district collector are abolished; the office of *collector* is continued in towns of the second class, but it may be abolished and the functions transferred to the town clerk. (8) *Constables* are no longer required town officials, but town policemen or constables may be appointed in any number.

⁶ Applies, at present, only to the town of Kingston, whose assessed valuation in 1933 was \$98,379, but which, before the 1935 biennial election may be increased at the option of the incumbent assessors.

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The various boards and offices filled *ex officio* are now constituted as follows: (a) *the town board* consists, in towns of the first class, of the supervisor and town councilmen, and in towns of the second class, of the supervisor and justice or justices of the peace; (b) *the board of review* (in towns having one appointed assessor) consists, just as formerly, of the assessor, supervisor, and one justice of the peace designated by the town board; (c) the town board is still the *board of health*, though now by express provision of the Town Law; (d) the functions of *fence viewers* are discharged by the assessors, or by the board of review in towns having one appointed assessor; (e) the town supervisor is still *superintendent of fires*; (f) in towns of the first class (only) establishing a police department and appointing but one police commissioner, the town board must designate two of its members to serve as *police commissioners*; and (g) there is an additional requirement in the present law that in towns of the second class (only) the town board, with certain specified exceptions, shall serve as *inspectors of election* at special town elections.

The large number of administrative officials who are required to be elective in the county government and the towns within its area results in some very strange and inconsistent situations.

The town of Union in Broome county, for example, with a population of 42,579 may have a *maximum of twelve elective officials*. The county of Franklin, having a population of 45,694, may have a *minimum of 179 elective officials* in its 1 first class and 18 second class towns and in the county. This figure includes only one coroner. The least number of coroners a county may have is one, but actually there are four coroners in Franklin county, so that the number of elective officials at present is at least 182. Moreover, the figure does not include officers elected in school or special improvement districts.

The county of Otsego has a population of 46,710 of which 12,536 are to be found in Oneonta city. The 24 second class towns in the county together with the county may have a minimum of 226 elective officials. In Hamilton county one local official is elected for every 43 persons. To administer the affairs of 3,929 people in this county, at least 91 officials are chosen by popular vote. Fulton county has a population of 46,560, of which 33,900 are in the cities of Gloversville and Johnstown. The remaining population is distributed in 10 second class towns and numbers 12,660. To administer the affairs of these towns and of the county at least 100 officials are elected. The population of Lewis county is to be found in 18 second class towns and totals 23,447. Since the minimum number of elective officials a second class town may have is 9, and a county, there are at least 172 such officials in Lewis county.

This condition does not result in what is ordinarily termed a long ballot instead of a short ballot because all these officials are not chosen at the same time nor by the voters of the same unit of government. Nevertheless, it is obvious that there are too many such officials elected—a defect that is not apparent on examination of a particular unit is brought into relief when the administration area is seen as a whole.

Appointive Officials Required

Under the old Town Law, there were practically no officials *required to be appointed*. Towns of over 5,000 population might, however, as already indicated, reduce the number of assessors from three to one and make the office appointive, and the superintendent of highways might be made an appointive officer. The only compulsory provision was that of the Election Law requiring the appointment of four inspectors of election for each election district.

The requirement of *four inspectors of election* as provided in the Election Law is now expressly incorporated in the Town Law; they must, under the Election Law, appoint two clerks in each election district in certain towns; and for each special election, the town board must appoint, in every town of the first class and in towns of the second class which shall have adopted the budget system, have a population of 25,000 or more, and have an assessed valuation of real property amounting to \$35,000,000 or more, from two to four persons to act as inspectors of election and ballot clerks at each voting place. Towns of the second class may still elect to make the office of *assessor* appointive, but may have either three or one appointed assessors. But in towns of the first class, the *assessors*, either three or one, *must* be appointed officials. In towns of both classes, the superintendent of highways and (for the first time) the town clerk may be made appointive officials. In towns having pounds, a *pound master* must now be appointed; under the old law, if there were such an official, he might be either elected or appointed.

Aside from the provisions of the Town Law, other general laws *require* the appointment of certain officials in towns. Such requirements are not affected by the enactment of the new Town Law. So the town board must appoint: (1) under the provisions of the Public Welfare Law, a *public welfare officer*, or the town supervisor may be authorized to act as such; (2) under the Public Health Law (a) a *registrar of vital statistics* (the town clerk and local health officer are eligible for such appointment) who in turn must appoint a deputy; and (b) a *local health officer* (in a town not part of a consolidated health district) with the important exception that if a county health district should be organized under the permissive

provisions of the County Health Law (Sec. 20-b), the local boards of health and health officers of all towns in such district thereupon cease to exist as such; (3) under the Agriculture and Markets Law, *one or more enumerators* to prepare a list of dog owners, except in Nassau county, where such enumeration is the duty of the county police. The town supervisor must appoint, under the Conservation Law, *fire wardens* annually for certain towns.

Optional Town Officials

Turning now from officials required to be elected or appointed to those who are purely *optional*, the new Town Law is certainly a step in the direction of uniformity and simplification. No *optional elective* officials are authorized under it. Under the old law there might be, as we have seen, an elective pound master. Any town containing an incorporated village having a population of at least 8,000 might elect a police justice. Any town might elect a board of three town auditors; also a board of three trustees of burial grounds. Of these officials, only the pound master is retained under the new law. The town board is now authorized, however, to employ a temporary auditor for a periodic audit of town fiscal accounts, and in towns of the first class to appoint a town comptroller.

The old Town Law authorized the *appointment* of a number of officials by the town board, but this authorization was often limited to towns in certain counties or to specified classes of towns. Under the new law such authorization is usually more widespread. All towns of the first class, for instance, may appoint a town attorney; a town engineer; a town comptroller; if a police department is established, a board of three police commissioners or one police commissioner and two members of the town board to serve as such board; as many policemen as necessary; a police department; not exceeding two constables, if authorized by the county board of supervisors; special policemen; also a zoning commission, a board of appeals, and a planning board. Towns of the second class which have adopted the budget system may likewise appoint a town attorney, town engineer, and special policemen; and all towns of the second class may have as many constables as necessary and also a zoning commission, board of appeals and planning board.

Under the old law, only towns in specified counties could have a town attorney or town engineer, though any town might employ an attorney when necessary. A variety of police officials were authorized: peace officers and special constables in certain classes of towns; a police department in another class; town police in towns in specified counties; and traffic police in all towns. A zoning commission, board of appeals and planning board were authorized in all towns. In addition, the old law provided for the appointment of three town

park commissioners, and of a fire company or companies in any number. Again, certain classes of towns were authorized to employ several of the above or like officials, and one such authorization permitted the election or appointment of one or more town public welfare officers.

Like differences and similarities appear as to the *miscellaneous employees* specifically authorized under the old and new Town Laws, respectively. Under the latter, the town board of all first class towns, and of towns of the second class which have adopted the budget system, may employ: counsel to the town attorney; expert engineering service; an attorney or an engineer, when no town attorney or engineer is appointed; and other employees deemed necessary. Of these, only an attorney was authorized in all towns under the old Town Law, though certain categories of towns might employ additional clerks, stenographers, and assistants for town officers, as needed.

In towns of both the first and second class the town board may also employ: a town physician, in towns having no practicing physician; employees for refuse disposal plants (in towns of the second class, if such plants be established in a town of 5,000 population or over); appraisers to assist assessors; a veterinarian; a physician to examine persons arrested for driving a motor vehicle while intoxicated; and an auditor for town fiscal accounts. Corresponding employees were likewise authorized under the old Town Law. The new law authorizes in addition the employment of personal services in existing improvement districts, and an employee to weed cemeteries. The old law authorized in addition a building and sanitary code commission, inspector, engineer, and examiners.

Officials other than the town board may also make minor appointments. Thus, under both the old and new law, *the town supervisor* in his capacity of superintendent of fires is authorized to employ, in towns not designated as fire towns nor included in a fire district, as specified in the Conservation Law, forest rangers and necessary assistants and the fire fighters authorized by that law. Under the new law, in towns of the first class, the supervisor may appoint a bookkeeper, or secretary, or both. Under the old, he might appoint a clerk, in certain classes of towns; and in a limited number of cases the appointment by the supervisor of water and sewer commissioners, commissioners of local improvements, or commissioners to expend the publicity fund, if any, was authorized. Under both laws the *town clerk* may appoint a deputy—or not exceeding two, under the new law; and the *planning board* may appoint necessary experts, a clerk, and a secretary. The old law provided also in certain instances for the appointment of clerical and other assis-

tants by the assessors, magistrates, commissioners of local improvements, supervisor, and justices of the peace, respectively.

Apart from the Town Law, subsidiary employees are authorized as follows: by appointment of *the town board*: a deputy town superintendent of highways (Highway Law); an assistant town public welfare officer and other employees (Public Welfare Law); public nurses, in towns included in a county health district and whose local board of health has been abolished (Public Health Law); one or more dog wardens (Agriculture and Markets Law); by the *registrar of vital statistics*: one or more subregistrars (Public Health Law); by the *health officer*: an acting health officer; necessary employees; public nurses (Public Health Law).

Provision is also made by the General Municipal Law for the establishment of a joint town and village police department, upon vote of the electors, in which case town constables are abolished; and also of a regional or county planning board, by the county board of supervisors, alone or in collaboration with the governing bodies of the cities, towns and villages of the county, or with the board of supervisors of an adjacent county.

Under section 20(4) of the new law, the town board is granted a limited power to consolidate offices and positions. No person may hold more than one elective town office, but the board may impose further or other duties than those prescribed by law upon any elected or appointed officer or employee and fix a single compensation for the performance of all his duties.

Functions of Town Government

It would be quite impossible, as well as superfluous, to enter upon a detailed description of the functions exercised by the various officials and employees who have been enumerated above. Amplification as to a few of them, however, will show their relative setting in the town structure, and provide a basis for comparison with corresponding functions performed by other units of local government.

The supervisor is the executive head of the town, corresponding to the mayor of a city or village, but without parallel in the county government. He has important financial duties: is town treasurer; disburses town moneys; keeps books of account; must report annually on the town indebtedness to the county board of supervisors; files a financial report annually with the State Comptroller and with the town clerk; and is held to a strict accounting for funds appropriated in accordance with the annual budget, in towns operating under the budget system. He is authorized to make conveyance of town property at the direction of the town board; he has important duties—in towns other than fire towns and other than

those in a fire district, as designated under the Conservation Law—as superintendent of fires; and he must attend the meetings of the county board of supervisors, of which he is a member by virtue of the provisions of the county law.

The town clerk has custody of town records; is clerk to the town board; acts as secretary to the boards of commissioners of the various improvement districts, when designated as such by the town board; is tax collector in second-class towns which have abolished the office of collector or receiver; issues licenses and permits; performs various other clerical duties as prescribed; and has such additional duties as may be conferred by law or as the town board may determine.

The town board has all the powers of the town, and all the powers and duties vested by law in town boards or town boards of health, to be exercised outside the limits of any incorporated village or city, except as may be otherwise provided by law. Specifically, the town board has complete control of town finances, including the designation of the depositaries of town moneys; may acquire or convey real property; has the management, custody and control of all town property; determines in most instances the compensation of town officers; may fill vacancies in any town office; may award town contracts (to be executed by the supervisor) and grant franchises; may regulate street names, signs, profiles and grades; may appropriate sums as authorized for various purposes, such as public band concerts, contracts for lighting highways and bridges, the observance of Memorial Day, the maintenance of rooms for patriotic organizations, establishment of a town publicity fund and of a shade tree fund, construction of conning towers, and eradication of white pine blister rust (if requested by the Conservation Department), and installation of traffic control signals and standards. In addition, the town board may enact ordinances, rules, and regulations covering a variety of subjects: building, sanitation, electrical installation, sidewalks, fire prevention, amusements, restaurants, elimination of public nuisances, preservation of the peace, and promotion of the public welfare. It may license many types of occupations. It may authorize the commencement of legal proceedings by the town for its benefit; and make certain general improvements, such as the establishment of town buildings, or of airports, parks and playgrounds, or the construction of refuse disposal plants. It is charged with the control and maintenance of cemeteries. With the aid of a zoning commission, a board of appeals and an optional planning board, the town board is empowered to regulate by ordinance the type, location and use of buildings and of lands, and to establish an official map or plan of the town. Finally, under the new Town Law, separate boards of commission-

ers for the various special districts provided for by the old law are abolished, with certain exceptions, and their powers are vested hereafter in the town board.

One of the important features of the new Town Law is the establishment of a compulsory budget system for all towns of the first class, all towns in Ontario county, and all towns which under certain provisions of the old Town Law had adopted a budget system. In addition, town boards in certain specified counties may adopt such system by resolution, and any other town board may do so on petition subject to mandatory referendum. Under this system, the town board is charged with the preparation and adoption, after a public hearing, of an annual estimate—based on detailed estimates of expenditure submitted by the administrative officers, boards, departments and commissions of the town and of every district (except fire districts) in it—of the revenues and expenditures of the town and each such district separately, for the next ensuing fiscal year. The difference between the estimated expenditures and the estimated revenues constitutes the amount of tax to be levied in the town and on each improvement or other district within it by the board of supervisors for town and district purposes. The town board may authorize temporary loans in anticipation of the receipt of taxes and revenues. Subject to certain express exceptions, expenditures by any officer, board or department are prohibited unless provided for in the annual estimate, or if in excess of the amounts appropriated for the year. The town board, in towns having no comptroller, is also charged with the audit of claims against the town.

In towns of the second class not operating under the budget system, the town board audits and allows or rejects all claims, accounts and demands against the town and the supervisor pays them upon warrant of the town clerk. The board prepares annually an abstract or list of the claims or accounts so audited and allowed, and the amount of those still unpaid, plus the principal and interest on temporary loans authorized to be issued in anticipation of the levy and collection of taxes wherewith to pay them, plus the amount necessary for the fixed salaries of town officers for the ensuing fiscal year, constitutes the total sum to be raised by tax for town purposes, unless reduced by any surplus moneys.

All town officers or employees who receive or disburse any town moneys must account annually to the town board respecting such moneys and must file a detailed statement of their receipts and disbursements. The town board may examine their books, records, and documents at any time. Provision is made for the examination of the dockets of justices of the peace by the town board.

There is no constitutional restriction on the amount of indebtedness a town may incur, nor any tax limit; but as in the case of a county, expenditures, loans, or the incurring of indebtedness for other than town purposes, are expressly prohibited (Art. 8, Sec. 10). The Legislature, however, has imposed a debt limit of not exceeding 10 per cent of the assessed valuation for state and county purposes of taxable real property of the town. This limitation does not apply to indebtedness incurred (a) for a water supply; (b) for sewers or drains to be paid for by assessment upon the property specially benefited; or (c) for any improvement authorized by a proposition adopted by the town electors at a special or biennial election, provided that the total so authorized does not exceed 1 per cent of the value of taxable real property of the town (Town Law, Sec. 108). Furthermore, towns including a portion of the Adirondack Park and having state lands within their boundaries may not contract any debt exceeding \$3,000, except on petition of the owners of at least 60 per cent of the taxable real property therein; debts for retiring an existing indebtedness are excepted, as are also such towns which may contain in whole or part an incorporated village having a population of at least 3,000 (Town Law, Sec. 109).

In towns of the first class, the office of *town comptroller* may be established or abolished by the town board. When such officer is appointed, he succeeds to all the auditing functions of such board, including the audit of claims and accounts against improvement districts; and is required to audit annually the affairs of each improvement district and render a written report thereon to the town board.

Justices of the peace, under the old Town Law, all four or any two of them, together with the town supervisor and town clerk, constituted the town board. In addition, they performed certain judicial functions, both civil and criminal, as prescribed principally in the Justice Court Act and in the Code of Criminal Procedure, respectively. As a matter of fact, a recent survey⁷ has revealed that only some 40 per cent of the justices of the peace in this state actually engaged in judicial functions; the remainder confined their official activities to their duties as members of the town board. This cleavage in function is recognized by the provisions of the new Town Law. In towns of the first class, four councilmen—or optionally six or two—displace the justices of the peace as members of the town board. Two justices of the peace only are provided for (the number may be increased to four in towns having a population of 35,000 or over), and they are vested with judicial functions solely.

⁷ Commission on the Administration of Justice in New York State, *Justices of the Peace in New York State* (Albany, 1934).

In towns of the second class, the old complement of four such justices is retained (though only one is called for in certain smaller towns), and the same admixture of legislative and judicial functions is prescribed.

Assessment and collection of taxes is a vital function of town government. To the assessors is entrusted the preparation, correction and verification of the assessment roll, in a form as prescribed or approved by the State Tax Commission, for the entry of taxes for state, county, town and special district purposes. The collector, or receiver, of taxes is obligated to make collection of taxes according to the procedure laid down by law, to pay over the amounts collected to the town, county or other officers, as designated by the warrant of the county board of supervisors, and to make a return of the amount of unpaid taxes to the county treasurer. The precise duties of these officials, or of the town clerk where he is acting as receiver of taxes, are prescribed in detail in the Tax Law, various special laws, and the Town Law. Under the new Town Law, the receiver in towns of the first class has the powers and jurisdiction formerly possessed by school district collectors and may also be receiver of taxes and assessments in a village of such town which has such an officer; the Village Law permits a town receiver of taxes to be made village receiver, in a few instances (Secs. 70-76, 138-a).

The duties of *the town superintendent of highways* appear in the provisions of the Highway Law. They include generally, subject to the rules and regulations of the State Department of Public Works, the care and maintenance of town highways and bridges and reports thereon to the county or district superintendent; also such other powers and duties as may be imposed by law or by the rules and regulations of the Department of Public Works or as determined by the town board.

Town constables and policemen are subject to the general authority and direction of the town board. They have all the power and authority conferred upon constables by general law and such additional powers as may be conferred by the town board.

The powers and duties of the *town board of health*, viz., the town board, and of the *local health officer* and *registrar of vital statistics*, both of whom are required to be appointed by such board, are prescribed principally by the Public Health Law. The jurisdiction of the town board of health extends throughout the territory outside incorporated villages and includes such matters as regulation of home manufacturing workshops; vaccination of school children in case of smallpox; regulation of bathing establishments, children's institutions, and hotels; suppression of nuisances dangerous to life and health; and regulation of venereal and other infectious diseases. The health officer is in effect the executive arm of the board

of health. He may employ persons to enforce its regulations and the provisions of the Public Health Law and Sanitary Code; he may employ public health nurses, subject to the approval of such board. He may incur expenses necessary for the suppression of rabies. He must maintain sanitary supervision over the territory within his jurisdiction, including the spread of information relative to the cause and prevention of prevalent diseases; securing of full reports of communicable diseases from physicians and of registration of births and deaths; enforcement of the Public Health Law and Sanitary Code; and attendance at conferences called by the district state health officer. With the State Commissioner of Health, he constitutes a board for the approval or disapproval of a petition for the establishment of a tuberculosis hospital or camp in the town. He has many duties relevant to persons infected with tuberculosis and the premises occupied by them. The Public Health Law also authorizes the establishment of a public general hospital by a town, village, city or county, to be under the management, in a town, of a board appointed by the town supervisor and of a superintendent appointed by such board.

A consolidation of local health functions is permitted under certain provisions of the Public Health Law (Sec. 20). Any two or more towns, villages or cities may be combined, upon application by the governing boards to the State Commissioner of Health, into a *consolidated health district*. The executive officers of such town, city or village included in such district constitute its board of health; if their number be an even number less than seven, they shall choose an additional "elective" member; if their number be more than seven, they elect a board of three members for the district, who in turn appoint a health officer. Upon the establishment of such a consolidated district, the boards of health and local health officers in the municipalities constituting it cease to exist as such and all their powers and duties are transferred to the board of health and local health officer of the district.

Furthermore, the county board of supervisors may establish a county or part as a public health district (Sec. 20-b) and appoint a county board of health for it, with the following effects. Such board has all the powers and duties of local boards of health and in addition may require any local board of health within the district to perform any such duty. Local health districts—i.e., towns, cities, and villages—within the area of the county district continue to exist as subdivisions of it, with the local boards of health retaining their powers and duties, subject to rulings and regulations of the county board of health, and continuing to appoint local health officers; except that, when such county health district is duly organized and officers appointed, then the local

boards of health and health officers of all incorporated villages having a population of less than 3,000 and of all consolidated health districts not containing a city or village having a population of 3,000 or more, and of all towns in such district, cease to exist as such. The governing authority of any city, or of any village having a population of 3,000 or over, or of any consolidated health district containing such village, may abolish such city, village, or consolidated health district as a local health district, whereupon the powers and duties of the local health boards and local health officers devolve upon the county health commissioner. The town board of any town whose local board of health has been so abolished may, when authorized by a proposition adopted as prescribed, employ a public health nurse or nurses to work under the direction of the county health commissioner.

A *town public welfare officer* is required by the Public Welfare Law to be appointed in each town by the town board; or it may authorize a supervisor of the town to act as such official. An assistant town welfare officer and other employees may also be appointed by the board.

Considerable freedom exists as to the relative responsibility for the administration and expense of public relief and care in a county public welfare district as between such district and the towns and cities within it. In the absence of other provision by the board of supervisors, each town is responsible for the expense of providing home relief and home medical care for persons having a settlement and residing in such town, excepting defective or physically handicapped children and children born out of wedlock. Yet other types of care and relief administered by the county commission to a person having a settlement in a town or city may be charged back to such town or city, if the regulations of the board of supervisors so direct, even though they involve institutional and hospital care, or care of children in the classes excepted above, or home relief and medical care of persons residing in a town or city other than that of their settlement or even in another public welfare district altogether. The board of supervisors may determine that the cost of relief and care of persons having a settlement in a town or city paid for by the county welfare district, and for which the town or city is not designated as responsible, shall be charged back to the town or city; or it may determine that the costs for which the towns and cities are made responsible shall be a charge on the district and shall be administered by the county commissioner. If the cost of all relief is made a charge on the district, by resolution of the board of supervisors, that board may determine that the district shall also administer public relief in the towns and cities in its territory.

Thereupon, the provisions as to the powers and duties of towns and town public welfare officers become inoperative in such district, and their appointment terminates when the resolution takes effect.

All public welfare officials must keep such records of their receipts and expenditures, and reports of commitments made by them to state charitable institutions, as may be required by the State Charities Law and State Department of Charities. They must also keep such accounts regarding receipts and disbursements of public welfare funds, or any trust funds, as may be required by law or directed by the State Department of Charities. Responsibility for making adequate appropriations for public relief and care for the ensuing year on the basis of an estimate submitted by the town public welfare officer, is placed directly on the town board; the moneys raised for such purpose are disbursed by the town supervisor on written order of the town public welfare officer. Annual reports concerning his work must be submitted by the latter official to the town board and to the county commissioner; both of these, as well as the State Department of Charities, may require additional reports besides.

The main function of the public welfare officer is, of course, the administration of relief and care to those unable to maintain themselves, after due investigation and subject to subsequent visitation and reinvestigation. Medical care is included, either at home, by a physician duly appointed by the town board or employed by the public welfare officer, or at a hospital. Certain designated towns, cities and counties may maintain homes and farms for needy persons, under the supervision of the public welfare officer. The administration of relief extends to the following classes of dependent persons: children under sixteen, not under the jurisdiction of some other public agency—and the welfare officer may institute proceedings against a parent or adult for neglect of a child; the destitute blind who are not eligible for an allowance from the county (provided by special act); and war veterans—in which case the relief may be administered by a veterans' organization. Relief for women nurses is also provided for, but subject to reimbursement by the state. Burial expenses of recipients of public relief or of any person for whom the town would have been responsible if alive, come within the relief provisions. The public welfare official is empowered to bring proceedings to compel relatives to contribute to the support of persons maintained by public relief.

C. CITIES

Organization of Cities

Cities and incorporated villages, unlike counties and towns, are expressly authorized by constitutional provision. Thus: "It shall be the duty of the Legislature to provide for the organization of cities and incorporated villages, and to restrict their power of taxation, assessment, borrowing money, contracting debts, and loaning their credit, so as to prevent abuses in assessments and in contracting debt by such municipal corporations." (Art. 12, Sec. 1). This section has been interpreted as imposing no limitation on the powers of the Legislature, which, as has already been noted, are absolute as to all matters in the absence of express or implied restriction imposed by the Constitution. This provision is not a grant of power, but merely a direction for the exercise of an authority which had previously been restricted by former constitutions (*Bank of Chenango v. Brown*, 1863, 26 N. Y. 467). Furthermore, cities are within the exception of section 1 of article 8 of the Constitution, prohibiting the creation of corporations by special act, "except for municipal purposes." In the absence of further constitutional restriction, therefore, the power of the Legislature to divide one municipality into two or more, or to consolidate two into one, and to annex or take away territory without the consent of the inhabitants of such municipality, is as plenary in the case of cities and villages as it is with regard to counties and towns (*Adriaansen v. Board of Education*, 1927, 222 App. Div. 320, aff'd. 248 N. Y. 542). Even the provisions of the city home rule amendment to the Constitution (Art 12, Sees. 2-7), restricting the legislative powers of the state Legislature in matters relating to the property, affairs and government of cities, have been held to have no operation outside of that field and to have made no changes in the description of that field contained in the Constitution before the amendment. "Its limits remain as they were before, and the creation of cities and definition of the boundaries of the territory under their jurisdiction remain outside of that field. Here the power of the Legislature is plenary. The power to enlarge or restrict the boundaries of an established city is an incident of the legislative power to create and abolish municipal corporations and to define their boundaries . . . Legislation relating to the boundaries of political divisions of the state is a matter of state concern, and its benefits extend beyond the limits of the property, affairs and government of the city which is affected" (*N. Y. v. Lawrence*, 1929, 250 N. Y. 429, 440).

It should be noted, however, that by an amendment effective in January, 1928, the Constitution now expressly prohibits the annexation of territory to any city until the people of such terri-

tory have consented to the annexation by a majority vote on a referendum called for that purpose (Art. 12, Sec. 8). There is also a constitutional limitation on the extent to which the Legislature can change the boundaries of villages by special act. This will be considered in due course in the paragraphs relating to villages.

Structure and Functions of City Government

Home Rule Measures:

There is no provision in the Constitution prescribing either any particular structure or functions of government for cities generally. On the contrary, considerable freedom in these respects is guaranteed to the cities themselves by the so-called Home Rule Amendment (Art. 12, Secs. 2-7), effective since 1923. That amendment prohibits the Legislature, in the first place, from acting in relation to the property, affairs or government of any city other than by general laws which shall be applicable in terms and in effect to all cities alike, except on message from the Governor that an emergency exists and the concurrent action of two-thirds of the members of each House. The Legislature may not act with regard to such matters by any law which shall be special or local either in its terms or in its effects (Art. 12, Sec. 2). But its powers remain unrestricted as regards the enactment of laws relating to matters other than the property, affairs or government of cities (Art. 12, Sec. 4).

In the second place, every city is empowered to adopt and amend local laws, not inconsistent with the Constitution and laws of the state, relating to such matters as: the powers, duties, qualifications, number, mode of selection and removal, terms of office, and compensation of all officers and employees of the city; the transaction of its business; the incurring of its obligations; the presentation, ascertainment and discharge of claims against it; the acquisition, care, management and use of its streets and property; the wages or salaries, hours of work or labor, and protection, welfare and safety of persons employed by any contractor or subcontractor performing work, labor or services for it; and the government and regulation of the conduct of its inhabitants and the protection of their property, safety, and health (Art. 12, Sec. 3).

The Legislature is required to provide by general law for carrying the foregoing provisions into effect (Art. 12, Sec. 3). It is empowered to confer on cities by general laws such further powers of local legislation and administration as it may from time to time deem expedient (Art. 12, Sec. 5). All existing charters and other

laws are expressly continued in force until repealed, amended, modified or superseded in accordance with the foregoing provisions (Art. 12, Sec. 7). The constitutional provision governing the time of election of city officers is retained as part of the Home Rule Amendment (Art. 12, Sec. 6).

In accordance with the constitutional requirement, the Legislature has enacted the City Home Rule Law, which prescribes the bounds within which and the manner whereby cities may adopt and amend local laws regulating the form and functions of city government. The intent of the Legislature is described in the law as follows: "to provide for carrying into effect the provisions of article twelve of the Constitution pursuant to the direction contained therein and hereby to enable cities to adopt and amend local laws for the purpose of fully and completely exercising the powers granted to cities by the terms and spirit of such article. It is not the intention of the Legislature hereby to abolish or curtail any powers or rights heretofore conferred upon or delegated to a city or cities or to any board, body or officer thereof, unless a contrary intention is clearly manifest from the express provisions of this chapter or by necessary intendment therefrom; nor to restrict the powers of the Legislature to pass laws regulating matters of state concern as distinguished from matters relating to the property, affairs or government of cities" (City Home Rule Law, Sec. 30). The range of activities within which cities are thus given powers of local legislation is described in section 11 of the City Home Rule Law, in substantially the words of the Constitution (Art. 12, Sec. 3, above).

Despite the apparently wide grant of powers to cities under the City Home Rule Law, which was a considerable gain over the power previously granted to every city simply to "regulate, manage and control its property and local affairs" (General City Law, Sec. 19), the effects of the home rule provisions have been held within the distinct limitations by the courts. The decision in *N. Y. v. Lawrence* (1929) 250 N. Y. 429, denying that a special or local law by the state Legislature changing the boundaries of an existing city was a law relating to the "property, affairs or government" of the city within the prohibition of the Home Rule Amendment, has been previously cited. But the decision was expressly limited to the facts of the particular case—which involved the inclusion in Nassau county of a strip of land from 100 to 400 feet wide and a mile long, formerly within the limits of the city of New York—the court refusing to pass on situations where the effect of a change of boundaries, by the disconnection of territory from a city, might be so serious as to effect a sub-

stantial change in the city's internal affairs. "Perhaps in determining whether a law relates to matters other than the property, affairs or government of a city," the court said, "we must weigh the opposing considerations and classify according to the substantial effect of the statute." This was held not to be necessary, however, where the incidental effect of the statute was so slight as to be almost illusory.

Other decisions have recognized a distinction between the authority conferred upon a city to pass local laws relating to the powers and duties of its officers and employees (as conferred by section 3 of article 12 of the Constitution, and embodied substantially in section 11 of the City Home Rule Law) and to pass laws enlarging its own corporate functions. So it was held in the leading case of *Browne v. City of N. Y.*, (1925) 241 N. Y. 96, that in the absence of any grant to the city of New York by the Greater New York Charter or by any other statute of the power of owning and operating municipal buses, nothing in the City Home Rule Law had given the city the power of conferring that privilege upon itself. In some states, the court pointed out, the Constitution empowers cities in general terms to frame their own governments. "When that authority is conferred, there is no restriction upon the power of the local legislative body, except the implied one that what is embodied in the charter must have some appropriate relation to cities and their government. Transportation is a city purpose. . . . It follows that where the power of local government is general, cities may own and operate their own lines of transportation. . . . But neither the Constitution of New York nor the City Home Rule Law confers these blanket powers upon the cities of this State" (p. 119). The local laws authorized must not only touch a city in its property, affairs or government, the court ruled, but must do so in one or more of certain enumerated ways. None of these ways, upon examination, was broad enough to include the power claimed. The delegated power to change the powers and functions of the city's agents, for instance, did not confer the authority to change without limit the powers and functions of the municipality itself; otherwise, every conceivable subject of municipal government would be already brought within the range of local regulation and the enumeration of subjects would be unnecessary. *Robia Holding Corporation v. Walker* (1931) 257 N. Y. 431, a subsequent case, approved the distinction laid down in *Browne v. City of New York*, but found that the power under consideration in the latter case, namely, the power of the city to impose tolls and charges for the use of bridges and vehicular tunnels, had been impliedly conferred under the express grant to a city of power to adopt local

laws relating to "the acquisition, care, management and use of its streets and property."

So in 1929 in the case of *Adler v. Deegan*, 251 N. Y. 467, the court upheld the Multiple Dwelling Law, which while general in form applied only to cities having a population of 800,000 or over and so in practical effect was limited to the City of New York, as not relating to the property, affairs or government of cities, and so not violative of the Home Rule Amendment. It found that previous decisions of the state had vested these words with a limited meaning, and they were so used in the constitutional amendment. The police power of the state, the court argued, in so far as it dealt with the health of the people of the state, including those in large cities, was considered a state affair, a matter in which the people of the state as a whole were interested, as contrasted with a local affair, in which the people of the cities had the first and final say; therefore the Legislature was aware that the words "property, affairs or government of cities" did not include health measures such as those embodied in the Multiple Dwelling Law, or its predecessor, the Tenement House Law. The fact that section 21 of the City Home Rule Law expressly provided that the local legislative body of a city shall not be authorized to adopt a local law which changed any provision of the Tenement House Law, was deemed to confirm the above construction.

By the provisions of the City Home Rule Law, local laws effecting certain changes in office or function are required to be submitted to the local electors for approval (Sec. 15). Any law abolishing a branch of the local legislative body, or changing the form or composition of that body, or altering the number of votes which a member may cast, must be so submitted. So also must a law which changes the veto power of the mayor, or the law of succession to the mayoralty. Laws which abolish an elective office, change the method of removing an elective officer, change the term or reduce the salary of an elective officer during his term, or abolish, transfer or curtail any power of an elective officer, except for the purpose of transferring the powers or duties of one branch of the local legislative body to the other, or to some other local authority, or which create a new elective office, must be so approved. Other laws subject to such mandatory referendum are: laws which change a provision of law relating to public utility franchises; or which change a provision relating to the membership or terms of office of the civil service commission of the city; or which reduce the salary of a city officer or employee which has been fixed by state statute and approved by vote of the qualified electors of the city; and laws providing a new charter for the city.

Certain other local laws are subject to referendum if a petition therefor is filed by a specified percentage of the electors within forty-five days after their adoption (Sec. 17). These include laws: which dispense with a public notice or hearing required by law; which change a provision of law relating to public bidding, purchases, or contracts; or relating to assessments for taxation or special assessments for public improvements or the exercise of the power of condemnation; or relating to the authorization or issuance of city bonds or other obligations; or to the auditing of the city's accounts; or to the maintenance or administration of a police or fire department pension fund or retirement system; or to the alienation or leasing of city property; and laws which increase the salary of an elective officer during his term of office.

Provision is made (Sec. 20) for the submission by the local legislative body to the electors of a proposition for a commission to draft a new charter; and in cities having a commission form of government, the procedure for the creation of such a commission may also be initiated on petition of a specified percentage of the electors. The proposed charter may contain such provisions or effect such results as may be made or effected by local law under the City Home Rule Law.

Finally, city legislation by local law is subject to the following express restrictions. No local law which supersedes a state statute shall be adopted if it: (1) removes or raises any limitation of law on the amount to which a city may become indebted, or the amount to be raised by tax in any one year for city purposes, or for any city purpose; (2) removes restrictions of law as to the issuance of bonds or other obligations; (3) applies to or affects the maintenance, support or administration of the educational system, or a teachers' pension or retirement fund, in such city; (4) changes the number or term of office of members of the county board of supervisors; (5) applies to or affects any provision of the Labor Law or the Workmen's Compensation Law; (6) changes any provision of the Tenement House Law; (7) applies to or affects existing powers of the State Comptroller as to auditing or examining municipal accounts or prescribing forms of municipal accounting; (8) applies to or affects any provision of law for the regulation or elimination of railroad crossings at grade or terminal facilities within the city; (9) applies to or affects any provision of law relating to the property, affairs or government of a county or counties.

General Provisions

There are no city officers required by the Constitution for cities generally. Prior to the enactment of the Home Rule Amendment,

the Constitution prescribed a procedure for the enactment of special city laws (Art. 12, former Sec. 2) which called for the submission of such bills to the mayor of a city for approval. It has been implied that such recognition of the office made it a constitutional one (*Matter of Metz v. Maddox*, 1907, 189 N. Y. 460). This section has been displaced, however, by the Home Rule Amendment. Attention may also be called to the fact that the prevailing law recognizes the office of alderman in the City of New York as a constitutional one, for the reason that the board of aldermen is the body which exercises the power of apportioning counties into assembly districts in accordance with the constitutional provision (Art. 3, Sec. 5) vesting this power, in a city embracing an entire county and having no board of supervisors, in "the common council or if there be none, the body exercising the powers of a common council" (*People ex rel. Dietz v. Hogan*, 1915, 214 N. Y. 216; *Schwab v. Boyle*, 1916, 174 App. Div. 442, aff'd 219 N. Y. 561; Op. Atty. Gen. 1925, 32 St. Dept. R. 337; *Needleman v. Voorhis*, 1930, 254 N. Y. 339).

Cities, as well as counties, towns and villages, have always been within the protection of article 10, section 2 of the Constitution, providing for the election or appointment locally of all city officers whose election or appointment is not provided for by the Constitution. That restriction upon the state Legislature, it will be recalled, applies only to offices in existence when the last Constitution became effective (1895). The restriction undoubtedly still operates in those spheres of legislation not withdrawn from the state Legislature by the city home rule provisions, namely, general laws affecting all cities alike, and special or local laws enacted upon emergency message. The following have been adjudicated at various times to be city offices within this constitutional protection: mayor (*Matter of Metz v. Maddox*, 1907, 189 N. Y. 460); city chamberlain (*Matter of Haase*, 1903, 88 App. Div. 242); board of health (*People ex rel. Bush v. Houghton*, 1905, 182 N. Y. 301); superintendent of streets (*People ex rel. Balcom v. Mosher*, 1900, 163 N. Y. 32); tax assessor (*People v. Raymond*, 1868, 37 N. Y. 428); police commissioner (*Rathbone v. Wirth*, 1896, 150 N. Y. 459; *People ex rel. Devery v. Coler*, 1903, 173 N. Y. 103; and see *People ex rel. White v. York*, 1898, 35 App. Div. 300, aff'd 158 N. Y. 670).

But cities, like counties, towns and villages, may not make gifts or loans to an individual, association or corporation, nor incur indebtedness other than for city purposes (Constitution, Art. 8, Sec. 10). Nor may a city incur indebtedness in excess of 10 per cent of the assessed value for state and county purposes of its taxable real estate, excepting certificates of indebtedness or revenue

bonds outstanding not more than five years and issued in anticipation of taxes; in New York City, such bonds may be issued to be redeemed out of the tax levy for the year next succeeding the year of issue, but not in excess in any one year of one-tenth of one per cent of the assessed valuation of taxable real estate (Art. 8, Sec. 10). Sinking fund assets and cash on hand or appropriated to be used for reducing the principal of an existing non-exempt debt may also properly be deducted in computing the debt margin (*Levy v. McClellan*, 1909, 196 N. Y. 178). Debts heretofore or hereafter incurred by any city for a water supply are, however, specifically excepted from the foregoing limitation; as are also debts heretofore or hereafter incurred, not exceeding in the aggregate the sum of \$10,000,000 and \$5,000,000, respectively, by cities having a population of from 250,000 to 1,000,000 and from 175,000 to 250,000, respectively, for the cost of any public improvement required by local ordinance or legislation to be raised by assessment on local property or territory. In New York City, debts incurred for revenue-producing improvements, subject to certain conditions, are also excluded from the constitutional debt limit (Art. 8, Secs. 10, 10-a). When the boundaries of a city and a county are coextensive, or a city includes more than one county, the power of any county wholly within such city to incur debts shall cease, and any prior-existing county debt is not, for the purposes of these provisions, reckoned as part of the city debt. Furthermore, the amount to be raised by tax for city purposes in any city of over 100,000 population, exclusive of the levy for debt charges, must not exceed in the aggregate in any one year 2 per cent of the assessed valuation of the real and personal estate of such city (Constitution, Art. 8, Sec. 10); and the General Municipal Law prohibits any such city from contracting any debt which, exclusive of its outstanding debt, shall exceed 5 per cent of the assessed valuation for state and county purposes of real property within its bounds, or which, inclusive of its outstanding debt, shall exceed 10 per cent of such valuation. Tax anticipation or revenue bonds, however, are excepted from the restrictions of the General Municipal Law; as are also bonds for a water supply and debts contracted to retire or pay any existing indebtedness.

Cities vary from counties, towns and most other local units of government in that until comparatively recent times they have always been created by special charter, designating the governmental structure, providing for officials and employees, and authorizing specific functions. Most of the cities of the state still operate under the provisions of their original or supplementary charters. It is impossible, therefore, to generalize with respect

to city governmental structure and functions. There are, in addition, certain general laws applicable to all cities, or to classes of cities as specified, which seek to confer further powers or impose restrictions upon cities. The *City Home Rule Law*, enacted in 1924, whose provisions have just been noted, is the most recent as well as the broadest of such general laws. The *General City Law*, enacted originally in 1900, and including a limited "Home Rule Act" enacted in 1913, touches on various general and specific powers granted to all cities of the state, and regulates such matters as municipal planning, plumbing and drainage, plastering, erection of bridges, care of women prisoners, issuance of bonds, contracts for a supply of gas, establishment of tuberculosis hospitals, and the purchase of works of art. The *Second Class Cities Law* was originally enacted in 1908 for the purpose of providing a uniform charter for cities of the second class. The classification of cities of the state into those of the first, second and third class, having populations respectively of (1) 175,000 or more, (2) 50,000 to 175,000, and (3) less than 50,000, has been omitted from the state Constitution since the adoption of the Home Rule Amendment in 1923. A provision of the Second Class Cities Law now applies only to a city which was a city of the second class on December 31, 1923, until such provision is superseded according to law (Second Class Cities Law, Sec. 4, as amended in 1925). Eight cities were of the second class in 1923. The Second Class Cities Law authorizes the election or appointment of city officers, as designated, and defines their respective powers and duties. It also establishes and regulates the various city departments such as finances, public works (including streets and sidewalks, parks, waterworks, sewers and drains), contract and supply, public safety (including police, fire and public health), assessment and taxation, charities, judiciary and law. It expressly preserves any state statute or city ordinance whose provisions are not inconsistent with the Second Class Cities Law, and "the same shall remain in full force and effect, . . . to be construed and operated in harmony with its provisions" (Sec. 251).

The *General Municipal Law* contains additional provisions affecting the governments of counties, towns and villages, as well as of cities and including: the regulation of municipal finances; actions against public officers for neglect or malfeasance in office; powers, limitations and liabilities generally; public health and safety (including the establishment of joint sewerage districts, of public general hospitals, and of colonies for inebriates); boards of child welfare in counties, and in each city which includes wholly one or more counties; acquisition of lands for cemeteries; firemen and policemen; and the creation of city or village planning commis-

sions; of regional or county planning boards; of playgrounds and neighborhood recreation centers; of airports and landing fields; of traffic violation bureaus; and (since April, 1934) of municipal public utility services.

Amendment to Home Rule Law Proposed

So far as home rule for cities is concerned, the Home Rule Amendment to the Constitution and the City Home Rule Law passed pursuant to it are disappointing with respect to the power to adopt new charters. As is pointed out elsewhere in this report, change in the form of government of a municipality seldom takes place at the instance of the existing city administration but rather from pressure exerted by a critical minority. Consequently, it is vitally important to provide such minority with the power to initiate action looking to change; in other words, to provide such minority an opportunity to present its views to the public for approval or rejection.

The City Home Rule Law provides that in "cities having a commission form of government" an election to determine whether a new charter should be drafted may be forced by petition of 15 per cent of the voters at the previous gubernatorial election. This is pure irony. In the strict sense, there are no cities in New York State operating under the commission form of government. This means, consequently, that no new charter can be adopted in a New York municipality unless it is proposed or initiated by the local legislative body.⁸ The right to initiate a new charter by petition of voters, although obviously considered as important by the framers of the Home Rule Law since an entire section on the subject was incorporated into the statute, appears to exist but does not.

This commission strongly recommends, therefore, that the City Home Rule Law be amended by striking out the words, "In a city having the commission form of government." This slight alteration would make this provision of the Home Rule Law applicable to cities generally and would give to voters in all cities a vital home rule right: to initiate charter changes by petition.

Optional City Government Law of 1914

There is another law on the statute books, passed years before the City Home Rule Law, to which the commission wishes to call special attention. This is the Optional City Government Law of 1914, (Ch. 444) under which cities of less than 175,000 population, that is, all but New York, Buffalo and Rochester, may adopt new forms of government without the concurrence of the city administration.

⁸ See National Municipal Review, Jan. 1933, p. 16, article by Laurence A. Tanzer.

This law provides a number of optional plans of government, any one of which may be adopted by any city by a referendum vote, which is required to be held on petition of 10 per cent of the number of voters at the preceding general election. The plans outlined in this law are: commission government, with or without division of the departments of the city government among the members of the commission; the city manager plan (commonly referred to as Plan C); the mayor and council plan, with a council elected at large or by districts; and the modified mayor and council plan provided by the Second Class Cities Law.

These plans are set forth in the act in skeleton form; that is, the framework of the new form of government is specified but the details remain to be filled in by ordinance. All provisions of the existing charter not inconsistent with the new plan adopted are continued in force until superseded by ordinances so adopted.

There has been a great deal of unwarranted criticism of this act. Four cities—Niagara Falls, Newburgh, Watertown and Auburn—which adopted the city manager plan under the act, deemed it advisable to obtain special legislation supplementary to Plan C, rather than rely on the ordinance-making process provided by the act. Since the adoption of the Home Rule Amendment, three other cities, Binghamton, Elmira, Schenectady and Utica have adopted the city manager plan under this optional city government act,—specific evidence of the need for amendment of the Home Rule Act to permit voters to initiate new charters by petition. Opponents of change succeeded in passing a bill in the 1931 Legislature virtually repealing this act but the bill was vetoed by Governor Roosevelt who accompanied his veto with a strong message emphasizing that the interests of municipal home rule in New York State required continuance of the law.

One of the questions raised in connection with this act is whether there is any need for it if the power of initiating new charters by petition is provided in the Home Rule Law. In the opinion of the commission, the optional city government law would still serve a useful purpose in providing simple, ready-made forms of charter which could be quickly adopted and put into effect, the framework being filled out later by local law or ordinance. It should be emphasized that there is no question of the city's power to do this—the City Home Rule Law itself grants such authority. And it should also be pointed out that there is a real function served by having an Optional City Government Law on the statute books side by side with a city Home Rule Law that provides for the drafting of new charters. Particularly in small cities, there frequently is no attorney who has made a study of this phase of public law and the drafting of a new charter consequently is done with a scissors and paste pot. It is preferable both from the standpoint of con-

sistency and economy for a small city to have ready access to forms of government outlined by the Legislature after careful consideration than to force such city to go through the tedious process of drafting and putting to vote a complete and detailed new charter. Consequently, this commission wishes to go on record as opposed to the repeal of the Optional City Government Law of 1914 while vigorously recommending amendment of the City Home Rule Law to permit voters to initiate charter change by petition.

D. VILLAGES

Organization of Villages

The Constitution expressly authorizes the Legislature to provide for the organization of incorporated villages (Art. 12, Sec. 1). The effect of this provision, as has been seen in the discussion relating to cities, is to leave the Legislature entirely free as to the creation, division, consolidation, alteration of boundaries, or complete abolition of villages, unless an express or implied restriction appears elsewhere in the Constitution.

An amendment of 1874 prohibits the Legislature from passing a private or local bill incorporating villages (Art. 3, Sec. 18). In view of such a provision, can the Legislature still pass a special act changing the boundaries of villages, or is annexation or division of territory equivalent to an original incorporation? The answer is, that charters for the incorporation of villages enacted before the constitutional prohibition became effective may still be amended by special act, for that provision is not retroactive (*Reed v. Schmit*, 1886, 39 Hun 223; *People ex rel. McGrath v. Supervisors*, 1893, 69 Hun 143; *People ex rel. Lardner v. Carson*, 1894, 10 Misc. 237). But an act altering the boundaries of a village incorporated by general law since the adoption of the restriction is in effect an amendment by special act of the charter of the village and so unconstitutional (*Abell v. Clarkson*, 1923, 237 N. Y. 85). The general Village Law, the latter case points out, was enacted in view of the constitutional prohibition of incorporation by special act, and prescribes the procedure for the incorporation of villages and for the extension or diminution of boundaries. This law forms the charter of the villages incorporated under it. The village of Cornwall attempted to annex territory as prescribed by the general law, but the proceedings were defective. The Legislature thereupon passed an act including such territory and ratifying the proceedings. This the court held unconstitutional. It said (p. 87): "Should a strict construction be given to the Constitution all that was forbidden was the original incorporation of a village by a special act—not the subsequent alteration of its charter. In like manner, section 1 of article 8 might be held to apply only to the original creation of

corporations. To do so, however, would destroy the entire meaning and spirit of these provisions. The intent obviously was to provide a uniform charter for villages. If the day after a village is incorporated the Legislature may, under the guise of an amendment, alter its charter by a special act, this purpose is frustrated. The prohibition must in reason cover not only the original incorporation, but the subsequent existence of villages. Their charter may not be amended by special laws.

"Various acts are called to our attention passed between 1903 and 1922 changing the boundaries of certain villages. In all these acts, however, with two exceptions, the villages referred to were incorporated by special acts passed before the constitutional provision took effect. In the two remaining cases the acts of the Legislature were not called to the attention of the courts."

Jarl Co. v. Croton-on-Hudson (1932) 148 Misc. 154, though distinguishable in its facts, confirms the view of the foregoing case.

Thus, the Legislature may no longer incorporate a village by special act; nor may it by special act alter the boundaries of a village incorporated under general law since the adoption of the foregoing prohibition, but boundaries in such villages can be extended or diminished only by the action of the locality involved, as prescribed in the general Village Law. The same law prescribes the procedure for the dissolution of a village, upon the adoption of a proposition therefor by the electors.

Structure of Village Government

There are no village officers required by constitutional provision. But village offices, together with those of counties, cities and villages, are within the home rule provision of the Constitution (Art. 10, Sec. 2) requiring the election or appointment locally of village officers not provided for in the Constitution. This applies, as already seen, to all such offices known to be in existence when the Constitution was adopted (1895).

The general structure of village government is set out in the Village Law. That Law provides for the formation, alteration, and dissolution of villages generally, upon petition of residents or taxpayers. Villages are divided into those of the first, second, third and fourth class, on the basis of populations consisting respectively of (1) 5,000 or more; (2) 3,000 to 5,000; (3) 1,000 to 3,000; and (4) less than 1,000.

Required Officials

All village officers are appointed by the village board of trustees, with the exception of the board of trustees itself, consisting of the

mayor and four trustees (except that the board may resolve to have six trustees in villages of the first and second class, or two in villages of the third and fourth class); a police justice; and in very limited instances, a receiver of taxes and assessments. The mayor and trustees are required elective officials in all villages. The police justice is a required elective official in every village of the first class, and may be elected in any other village upon resolution of the board of trustees. A receiver of taxes and assessments is required to be elected in each village of the first class adjoining a city having a population of between 500,000 and 1,000,000. In counties containing a city having between 400,000 and 1,000,000 inhabitants, the village receiver may also be receiver of taxes and assessments of the town in which such village is located. The office of collector or treasurer is abolished in villages having such village receiver of taxes.

The other required officials, appointed by the board of trustees, are: (a) a village treasurer—with the exception noted in the preceding paragraph; (b) a village clerk; (c) either one or three assessors—though in villages of the third and fourth class the board of trustees may act as a board of assessors or may appoint such board from its members; (d) inspectors of election, four or more, depending upon the number of election districts; if the village constitutes but one election district, and does not provide for registration of voters, the trustees, mayor, and clerk are inspectors of election for the village; (e) an acting police justice, in villages having a police justice; (f) a police department (appointed by the board of trustees or board of police commissioners, if any) in villages of the first three classes in a county of over 300,000 population adjoining a city of the first class, or wholly within a county containing a city of between 500,000 and 1,000,000 population—in place of the policemen permitted under the Village Law; such department *may* be appointed in any other village, and may be abolished upon vote of the electors in Onondaga, Erie, and Westchester counties, and subject to permissive referendum in other counties. The Public Health Law requires the board of trustees to appoint a registrar of vital statistics; also a health officer—in a village not part of a consolidated health district—who may appoint an acting health officer for temporary periods, and necessary employees; the local health officer is eligible for appointment as registrar of vital statistics; the latter must immediately appoint a deputy and when deemed necessary may appoint one or more subregistrars. When a county health district has been established, as authorized by section 20-b of the Public Health Law, then the local boards of health and health officers of all incorporated villages having a population of less than 3,000 shall cease to exist as such, and may be abolished in all villages having a population of 3,000 or over.

There are certain *ex officio* boards and offices. Thus, the *board of trustees* is comprised of the mayor and trustees; in villages of the third and fourth class, the board of trustees may resolve to act as a *board of assessors*; in certain villages, as noted above, the trustees, mayor, and clerk shall be *inspectors of election* at village elections; the mayor, trustees, street commissioner, and superintendent of public works are *ex officio* members of the *village police department*, with all the powers of policemen; the mayor is head of the police force, where a police department has not been established; the mayor is an *ex officio* member of each separate board of commissioners; the board of trustees have concurrent jurisdiction with the town *fence viewers* and have all their powers with regard to division fences in the village.

Permitted Officials

As in the case of the other units of local government, various officers and employees are permitted to be appointed. These include such functionaries as: deputy clerk (in villages of the first or second class); village engineer; superintendent of public works; street commissioner; village auditor; poll clerk and ballot clerk (for each district of a village divided into election districts); separate boards of fire, water, light, sewer, park or cemetery commissioners, or a municipal board with the powers and duties of two or more such separate boards; a board of police commissioners (in a village of the first or second class); a village attorney, and since April, 1934, an attorney to pass upon the validity of village obligations; a pound keeper; appraisal experts or engineers to assist the assessor; a zoning commission, board of appeals and planning board; a stenographer to be clerk to the police justice; one or more village policemen, one of whom may be designated chief of police (appointed by the board of trustees or by a board of police commissioners); firemen; or members, officers and employees of the fire department, or members of fire, hook and ladder, and hose or protective companies (appointed by the board of fire commissioners, with the approval of the board of trustees); a shade tree commission (in a village embracing the entire territory of a town); and such other officers as the board of trustees may determine. In any village of the first class in Broome county the board of trustees may appoint a receiver of taxes, who may also hold the office of receiver or collector of taxes for a union free school district located wholly or in part within the boundaries of the village.

The town treasurer or clerk acts as collector of taxes; but in a village in a county having a population between 300,000 and 400,000 and for which a special tax act has been enacted, the town receiver, if so authorized by special election, shall be appointed

village receiver of taxes. Other instances where the election or appointment of a receiver of taxes has been required or authorized are noted above.

A village planning commission is also authorized by the provisions of the General Municipal Law, and under the same law villages may be represented on a regional or county planning board.

The compensation of all village officers or boards, other than the mayor, trustees, and members of separate boards of commissioners, may be fixed by the board of trustees. But the mayor, trustees and boards of commissioners serve without compensation, except as follows: (a) members of the board of trustees when acting either as inspectors of election or as village assessors or board of review, are entitled to the compensation fixed by law for inspectors of election and town assessors, respectively; (b) the board of trustees is authorized to fix by resolution, subject to permissive referendum, the annual compensation of the mayor, or trustees, or both, or members of separate boards of commissioners, at not exceeding sums as follows: (1) in villages of the first class: mayor, \$1,200; trustees, \$600; commissioners, \$300; (2) in villages of the second class: mayor, \$600; trustees and commissioners, \$300; (3) in villages of the third and fourth class: mayor, \$300; trustees and commissioners, \$200.

Functions of Village Government

The *mayor* is, of course, the executive officer of the village and responsible for the enforcement of the laws, prosecution of offenses, recovery of penalties, and supervision of police and other subordinate village officers; he also recommends the adoption of necessary measures to the board of trustees.

The powers and duties of the *board of trustees* extend generally to all matters relating to the government of the village, the management of its business, and the preservation of the good order, peace, health, safety and welfare of its inhabitants and protection of their property. They may enact ordinances regulating all such matters. The streets and public grounds are under their exclusive control and supervision, except as they may delegate such control to others (bridges are for the most part under the jurisdiction of the commissioners of highways of the town). They are vested with the management and control of the finances and property of the village, except as delegated to others. This embraces the purchase, erection, repair and maintenance of village buildings and property; including sewerage, drainage and water supply systems, public markets, buildings and places, and public parks and playgrounds; the establishment of fire protection, garbage disposal, and street lighting;

the granting of franchises; street paving and sidewalk construction and repair; and the licensing of trades and occupations.

The board of trustees exercise practically all the financial powers of the village, including the levy of special assessments; audit of bills, accounts and claims against the village—if not delegated to separate boards of commissioners or the village auditor; borrowing money and contracting indebtedness, subject to the limitations provided; and the assessment, levy and collection of village taxes. The board is charged with the adoption, after a public hearing, of an annual village budget, prepared by a committee appointed by the mayor from the trustees and other village officers; this budget must not exceed 2 per cent of the total valuation of taxable property as shown on the assessment roll, exclusive of funds on hand or to be received other than by general village tax and exclusive also of the amount of any lawful village indebtedness and any proposition adopted by the electors to become due and payable during the fiscal year.

The board may issue bonds and other obligations for the purposes authorized and subject to the conditions imposed. There is no constitutional limitation on the amount of indebtedness a village may incur, though indebtedness for other than village purposes is expressly prohibited by the Constitution (Art. 8, Sec. 10). But a village is prohibited by the Village Law (Sec. 130) from incurring indebtedness if thereby its total contract indebtedness shall exceed 10 per cent of the assessed valuation for village purposes of the taxable real property of the village, but exclusive of liabilities for which taxes have been levied and obligations issued to provide for a supply of water, and also of obligations for the costs of constructing a sewer system in any village where an educational corporation constituting an institution of the University of the State of New York, and owning property in the village, shall have agreed to contribute all or any part of the money needed to pay such obligations when due, in the amount of such agreed contribution. Bonds issued for the cost of local improvements to be assessed in whole or part upon the lands benefited, are likewise excluded in computing the debt limit (Village Law, Sec. 280(3)). An act or resolution of the board of trustees appropriating funds of the village not provided for in the annual budget or otherwise and requiring the issuance of bonds or certificates of indebtedness payable more than five years from date and for which no local assessments are to be levied—except for highway improvements to be paid for in part by the county or state under the Highway Law—is subject to permissive referendum. Various funds are expressly authorized to be established: a sewer fund; a publicity fund; in certain villages having a police depart-

ment, a police pension fund; in villages of the first class maintaining a municipal electricity or water system, a revolving cash fund for the same. Sinking funds may be established from the excess receipts of any village department. The issuance of village obligations of various sorts to meet the emergencies created by the current economic situation have been authorized by recent sessions of the Legislature.

Various expenditures by municipal corporations generally are authorized by the General Municipal Law. That law provides also for an investigation of the expenditures of town or village officers, upon the application of freeholders who have paid taxes therein within one year; and for the submission of financial reports annually by villages, towns, cities of the second and third class, and counties other than those comprising the city of New York, to the State Comptroller, and for an annual examination and inspection of the accounts of such municipalities by the State Comptroller through examiners appointed by him.

The *village treasurer* is the chief fiscal officer. His duties include: the receipt and expenditure of village moneys; the deposit of village moneys in banks designated by the board of trustees, and withdrawal of moneys deposited; reporting in writing whenever required by the board of trustees, and filing an annual financial report with the village clerk; the collection of village taxes and assessments, unless the board of trustees provide for collection by the village clerk, and excepting villages, previously referred to, where the election or appointment of a village receiver of taxes is specifically provided for.

The *village clerk* is custodian of all village books, records, papers and reports. He acts as clerk to the board of trustees and to each separate board of commissioners and keeps a record of their proceedings. He keeps a record of village ordinances; also an account of all orders drawn on the treasurer, unless the board of trustees directs an auditor to keep such accounts. He collects village taxes, if so determined by the board of trustees, and performs such other duties as that board may determine.

The *receiver of taxes and assessments*, in villages where such officer is elected or appointed, has all the powers and duties exercised by either the collector of taxes or the treasurer of such village. He receives and collects all village taxes and assessments and all other moneys required by law to be paid to the treasurer or collector or to the village trustees. All fees collected by him belong to the village and are paid into the general village fund. He is required to keep a public record of all sums received by him; to deposit such sums in banks designated by the board of trustees; and to disburse the same upon proper order of the board of trustees.

The *board of health* and *public health officer* have all the powers and duties provided by the Public Health Law. These have been enumerated in connection with similar functions in towns (see page 82).

Separate *boards of commissioners*, if created, perform their duties subject to the approval of the board of trustees. A *superintendent of public works* has all the powers, liabilities and duties of the street commissioner, as well as others imposed by the board of trustees. In the absence of any commissioner of public works, the *street commissioner*, under direction of the board of trustees, supervises the construction, improvement, and repair of public grounds, streets, etc. A *village board of water commissioners*, or the board of trustees, may contract for a water supply; may establish a new or acquire an existing waterworks system; establish a scale of water rents; levy and collect a frontage tax; assess property for fire protection; sell water outside the village; and extend the mains outside the village. A village may contract for a water supply from New York City.

A *board of light commissioners*, or the board of trustees, may contract for lighting the streets, buildings, and public grounds; or the establishment of a village lighting system or acquisition of an existing system may be authorized. A scale of light rents may be established and enforced.

The board of trustees may establish a complete village sewerage system; the expense may be borne by the village, or assessed upon the lands benefited, or borne by both jointly. Such board, or a *board of sewer commissioners*, may extend the system outside the village limits, for use by persons outside. A sewage treatment plant may be established at village expense. Contracts with other municipalities or with a town sewer district for sewer connections or joint sewer construction, are authorized.

The purchase or lease of lands for village parks by the board of trustees or a *board of park commissioners* is authorized; also the acquisition of lands for parks, squares, and playgrounds by the board of trustees. The supervision, care, and maintenance of all village parks is vested in the board of park commissioners. The acquisition of lands by a village for playground and neighborhood centers is authorized by the General Municipal Law.

The control and supervision of village cemeteries is vested in a *board of cemetery commissioners*. Provision for the collection, disposition and regulation of garbage is a function of the village board. Planning and zoning are accomplished through the zoning commission, board of appeals, and planning board.

The *board of fire commissioners*, subject to the approval of the board of trustees, have custody and control of the property of

the fire department; they may purchase and maintain engines and equipment; erect and maintain buildings; construct and maintain reservoirs and cisterns and supply them with water; appoint employees to take charge of the property of the department; appoint "duty" or "call" men in villages of the first and second class and fix their duties; organize companies; adopt rules for the discipline of members, officers, and employees, prescribe their powers and duties, fix their compensation, and exercise control and supervision over them. Exempt volunteer firemen are entitled to certain civil rights and privileges, as prescribed in the General Municipal Law.

In villages of the first, second and third class, within a county of more than 300,000 population adjoining a city of the first class, or wholly within a county containing a city having a population of between 500,000 and 1,000,000, a *police department*, consisting of a chief and such officers and patrolmen as may be needed, must be appointed by the board of trustees or board of police commissioners, if any; any other village may have such a department. In villages not having a department, one or more policemen, one of whom may be designated as chief, may be appointed. Such matters as promotions, transfers, administration, discipline, charges, and leave are regulated by law. Village policemen have the powers and duties of town constables in serving civil process; and they may execute any warrant or process issued by justices of the peace in the county in which the village is situated. A village police pension fund may be established.

The *police justice* is the village judicial officer, with exclusive jurisdiction, in the first instance, over violations of village ordinances. He has exclusive criminal jurisdiction over misdemeanors, in the first instance, and to take the examination of persons charged with commission of a felony; also over charges of disorderly conduct or vagrancy. He has the same powers as a justice of the peace in issuing warrants for the arrest of persons charged with the commission of a crime or disorderly conduct in a county including any portion of such village, and has jurisdiction over proceedings in which a magistrate has issued a criminal warrant for an offense committed within his village. He has the same civil jurisdiction as a justice of the peace in any civil action to which a resident of the village is a party, except that the limitation on amount is \$500 instead of \$200. The town clerk furnishes him with jury lists in the same manner as justices of the peace. He must keep a record of all criminal actions before him and of actions for violations of village ordinances; also an account of all fees, costs, expenses, fines and penalties received by him. He must pay over all moneys received by him to the village treasurer monthly.

A *joint town and village police department* may be established by a town board and village board of trustees, upon adoption of a proposition therefor duly submitted in such town and village (General Municipal Law, Sec. 121-a). A village, or town, may contract with the Superintendent of State Police for the regular assignment of state police for one year to such locality (Executive Law, Sec. 99).

In a village embracing the entire territory of a town, the village board of trustees succeeds to all the powers, duties and liabilities of the town board or any town officer, or commissioners or boards of any special district organized under the Town Law. A proposition may be adopted constituting the board of trustees of the village the town board for all purposes (Village Law, Secs. 323, 323-b). The town board is required to file an annual budget for inclusion in the village budget for the ensuing fiscal year.

In villages operating under the "village manager" plan, all legislative powers are vested in the boards of trustees, consisting of the mayor and town trustees, while administrative and executive powers are vested in a village manager, appointed by the board (Village Law, Sec. 369-ff.).

E. SCHOOL DISTRICTS

Organization of School Districts

The districting of the territory of the state for educational purposes is left entirely to the state Legislature. The Constitution simply requires the Legislature to provide for the maintenance and support of a system of free and common schools, wherein all the children of the state may be educated (Art. 9, Sec. 1); stipulates that the revenue of the common school fund shall be applied to the support of common schools (Art. 9, Sec. 3); and prohibits the use of public finances of the state or any of its subdivisions in aid of any denominational schools.

The Education Law accordingly provides for a series of districts and educational institutions which together comprise the educational system of the state. At the bottom are the ordinary or *common school districts*. On petition of the voters of such district or two such adjoining districts, a *union free school district* may be established. All the territory of the state, outside of cities and of school districts having a population of 5,000 or more and employing a superintendent of schools, is subdivided again into *supervisory districts*, for the purpose of effecting some sort of state supervision over the common school and free school districts within a supervisory district. Optional *central rural school districts* are provided for, outside of cities, designed to discharge on a consoli-

dated scale the functions of common and union free school districts which, to this extent, they displace. Common and union free school districts may unite in petitioning for the establishment of a *central high school district*, for the maintenance, at their expense, of a high school for their benefit. Finally, schools in cities are under the jurisdiction of a *city school district*.

A good deal of freedom exists with regard to the alteration, consolidation or dissolution of some of these districts. A district superintendent, the official who presides over a supervisory district, is empowered to organize a new district out of one or more school districts wholly within his supervisory district; or the superintendents of two or more adjoining supervisory districts may form a joint school district out of adjoining portions of their respective districts. A district superintendent may alter the boundaries of any district within his jurisdiction, subject to the consent of the trustees of each district affected; or may dissolve a union free school district and annex its territory to an adjoining union free school district, on the consent of the boards of education affected. Joint districts may be altered or dissolved by a majority vote of the district superintendents involved. And one or more common school districts may be consolidated, or one or more union free school districts, or a common school district may be consolidated with a union free school district, upon the vote of the electors of such districts.

Union free school districts, which may be created on the petition of voters of any school district or of two adjoining districts, may be dissolved after one year, on the application of resident taxpayers, and reorganized as one or more common school districts, subject to the approval of the district superintendent.

Even supervisory districts, into which each county of the state has been organized since 1911 in accordance with the specifications of section 381 of the Education Law, may be altered. The law specifies the number of supervisory districts in each county. The number ranges from only one to as many as eight per county, and no town is permitted to be divided in the formation of such districts. But the district superintendents of two or more such districts may petition the board of supervisors of the county for a change in the boundaries of such districts by the inclusion or exclusion of one or more towns. Moreover, amendments of 1933 provide for a reduction in the number of such districts as follows: The Department of Education is empowered to redistrict a county into a fewer number of supervisory districts, in case a vacancy in the office of district superintendent of any such district shall occur. And the department is required to resurvey the field in each county prior to April 1, 1936, and should it find that a

fewer number of supervisory districts will suffice, it must redistrict the county so as to provide for such fewer number by April 1, 1936.

Central rural school and central high school districts are not required, but may be established on the vote of the electors of such districts. The Commissioner of Education is authorized to lay out the former in any territory of the state, exclusive of a city, suitable for the establishment of central schools for the giving of such instruction as is usually given in the common schools and in high schools. The voters of any such district may then meet and adopt a resolution for the establishment of a central school in the district. Existing school districts within the boundaries of a central rural school district so established are continued in law for the purpose of paying their outstanding indebtedness, and the disposal of the property and funds of such existing districts is provided for; provided, however, that existing districts which maintain a school for instruction through the sixth grade at the time that a central rural school district is formed, shall continue to do so until the voters of the existing district determine to discontinue such school. No provision appears for the alteration or abolition of such central rural school districts after their establishment.

Central high school districts, on the other hand, may be formed upon the affirmative vote of the electors of adjoining common school or free school districts, or of two or more such districts not adjoining but in the same or adjoining supervisory districts, subject to an order by the State Commissioner of Education approving such establishment. The purpose of such a district is the erection and maintenance of a high school for pupils resident in the district who have completed at least the first six grades in the schools of the districts composing it. Again, there is no reference to the alteration or abolition of central high school districts.

The regulation of city schools applies automatically to all territory within a city school district, whose boundaries may or may not be coterminous with the city boundaries.

Structure of Government in School Districts

The officials required or authorized for the various school districts range from comparatively few in the rural school districts to a veritable hierarchy in the city educational systems.

A common school district must elect the following officials: (1) from one to three trustees, as the district determines; (2) a clerk; (3) a collector; and (4) a treasurer, in districts situated in whole or in part in towns of the first class. The last requirement has only been in effect since April, 1934. Prior to that time, a district

might elect a treasurer if it so decided, and that is still the rule for districts not so located.

A union free school district is required to elect from three to nine trustees, as the district shall determine, and these constitute a board of education for the district. The board is empowered to appoint one of its members or a qualified voter of the district as clerk of the board and as clerk also of the district. In a union free school district whose limits do not correspond with those of an incorporated village or city, the board of education must appoint as well a district treasurer and a collector. If the population of any union free school district is 4,500 or more, the board of education may appoint a superintendent of schools.

In a supervisory district, each town within the district must elect a school director who serves for four years; the school directors of all the towns comprising the district constitute a board of school directors, and they must elect, every five years, a district superintendent of schools to preside over the affairs of the district. The district superintendent is the representative of the state, however, and is paid by the state, although his compensation may be increased by the supervisors of towns in the district, and paid to the extent of such increase by tax upon such towns.

The affairs of a central rural school district are in the hands of a board of education of five members, who are required to be elected for a term of five years each. As they are expressly vested with the same powers and duties as boards of education of union free school districts, presumably they, too, are required to appoint a clerk, and in districts whose limits do not correspond with an incorporated village or city, a district treasurer and a collector, and may appoint a superintendent of schools in any district having a population of 4,500 or more.

A central high school district is likewise under a board of education, of not less than five members. The number of members constituting such board, as well as the number of representatives from each district included in the central districts, is specified in the order of the State Commissioner of Education establishing the district; there must be at least one from each common school district (either the sole trustee, or one of its members designated by the board of trustees), and at least two from each union free school district, appointed by its board of education. The members continue to serve on the board of the central high school district during their terms as members of the board of education or as trustees of the districts represented by them, and their successors are similarly chosen. They are required to appoint a treasurer, and may appoint a clerk.

As for cities, a board of education is established by law in each city of the state. It may have from three to nine members, according to the number it had when the law took effect (1917), and in all other instances must have nine members. But in a city having a population of 1,000,000 or more and divided into boroughs, the board consists of seven members, distributed by boroughs and appointed by the mayor for a term of seven years. And in cities created after the act took effect, a board of five members is provided for. Members may be chosen at an annual school election, or at a general or municipal election, or partly elected and partly appointed, in cities formerly so providing; and in every other city are appointed by the mayor, subject to confirmation by the council in cities with populations between 400,000 and 1,000,000. The question of choosing members at an annual school election may be submitted by the common council to the voters in third class cities. The term of members of the board is five years, unless otherwise provided.

It is the duty of the board of education to create, establish, maintain and consolidate such positions, divisions, boards or bureaus, as in its judgment may be necessary. It must appoint a superintendent of schools, and such associate district and other superintendents, examiners, directors, supervisors, principals, teachers, lecturers, special instructors, medical inspectors, nurses, auditors, attendance officers, secretaries, clerks, janitors and other employees, and other persons or experts in educational, social or recreational work or in the business, management or direction of its affairs as it shall determine necessary. It must also appoint a superintendent of schools emeritus, to consult and advise with the educational officers as he may be requested by the superintendent.

There are certain provisions applicable only to a city having a population of 1,000,000 or over. For instance, in such a city eight associate superintendents are required, and together with the superintendent they constitute a board of superintendents. Also a board of examiners of seven members must be appointed, to examine applicants for appointments in the city schools. A bureau of compulsory education, school census and child welfare is required, consisting of various employees. Local school board districts are continued, though subject to modification, or consolidation, and the establishment of new districts by the board of education; they have a local school board of five members appointed by the president of the borough in which such school district is situated; also one member of the board of education is designated as a member of such local board and the superintendent must assign one district superintendent to advise with it; such board may elect a secretary. Finally, a board of higher education is

established in such a city containing (in 1926) public institutions of higher learning which confer degrees, are supported out of public funds, and are under the control of separate boards of trustees. This board consists of members of such boards of trustees who are appointed by the mayor, and three unattached members also so appointed but with a certain borough representation requirement. The president of the board of education is an *ex officio* member.

Functions of School Districts

Of course, the primary function of all school districts is the acquisition of school sites, buildings, and supplies, and the operation and maintenance of a system of education for the children of the district. The powers and duties of the officers of the districts relate solely to this end, and up to a certain point are practically duplicated in the various types of district provided. Thus, the trustees of a common school district are empowered to acquire and maintain school houses, sites, and supplies, and are charged with their custody and insurance; to employ teachers and regulate the terms of their employment; to establish rules for the government and discipline of the schools; to prescribe the course of studies; to provide for the education and treatment of physically handicapped children; and to pay the school moneys apportioned to the district by the state, by giving orders on the supervisor, or collector or treasurer, and to collect by tax upon the district and pay similarly by order upon the collector or treasurer the amount necessary to maintain school for the current year after the amount of public moneys available therefor has been deducted. Trustees may borrow in anticipation of taxes remaining uncollected, as well as in anticipation of the moneys to be apportioned by the state during the current year. An important requirement is the trustees' annual report, which must be in writing, in such form as the Commissioner of Education shall prescribe, and shall certify the length of time school has been maintained in the district during the year; the number of children taught by qualified teachers and the aggregate days' attendance; the number of school children legally resident in the district; the number of vaccinated and unvaccinated children; the amount of drafts by the trustees upon the supervisor, collector or treasurer for the payment of teachers' salaries, and purchase of books and apparatus, and how such moneys have been expended; the amount of money paid for teachers' salaries, additional to public moneys paid therefor, and the amount of taxes levied in the district for purchasing sites, for building, hiring, purchasing, repairing and insuring school-houses, for fuel, school libraries, and other purposes allowed by law.

The report may contain such additional information as the Commissioner of Education shall require. And trustees may be required to make full reports to the Commissioner of Education at any time.

Trustees or boards of education are expressly authorized under the Education Law (Art. 16 and 17) to issue bonds of the district, whenever a tax has been voted at a district meeting to be collected in installments, for the purpose of constructing new buildings or improvements, or of acquiring additional sites or improving old ones, or for purchasing lands or buildings for agricultural, athletic, playground, or social center purposes, or furniture and equipment for such buildings and playgrounds, or for refunding an outstanding indebtedness, etc. But in districts where the aggregate assessed valuation of real property is \$100,000 or over, no bonds may be issued which make the total bonded indebtedness, at any time, exceed 10 per cent of the aggregate assessed valuation of the real property in the district, unless the resolution authorizing the expenditure is voted by two-thirds of the qualified electors and approved by the Board of Regents. By express proviso, where such a resolution was adopted before April 21, 1932, the former provisions on this subject apply. These provisions imposed a similar limitation, but of 15 per cent and in districts where the aggregate valuation of real property was \$500,000 or over, and the approval of the Board of Regents for such a resolution was not required.

Moneys belonging to the district, from whatever source derived, are in the hands of the district treasurer, who is empowered to demand and receive from the supervisor of the town in which the district is located all public moneys apportioned to his district. He may disburse moneys only upon written order of the trustees. The collector receives and collects all moneys raised by tax in the district, and has custody of all moneys received by him from the county treasurer or board of supervisors for taxes returned as unpaid, or moneys apportioned by the state or raised by taxation in the district, and may pay out such moneys on written order of the trustees. But if there is a district treasurer, the collector turns over to him all moneys collected by virtue of his warrant. The collector must make a report in writing at the annual meeting of all his collections, receipts and disbursements, and must report annually to the town supervisor the amount of school moneys in his hands not paid out on trustees' orders.

The powers of the board of education of a union free school district are very similar to those vested in trustees of common school districts. In fact, in respect to the common schools or common school departments in any such district, they are expressly vested

with all the powers, duties and privileges which the trustees of common schools are subject to or possess, and where they have established an academic department, as authorized, they enjoy also all the immunities and privileges of trustees of academies. They are expressly authorized to provide for the medical inspection of all children, to be paid for out of funds authorized by the voters of the district, and also to provide buildings or suitable accommodations for the use of teachers, and cafeteria and restaurant service, when so authorized. They must make such reports to the board of education as may be required. They must publish in a newspaper once annually an account of all moneys received and expended. And they must deliver annually to the town clerk of the town in which the district is located a report giving the same information with respect to schools of the district as is required in the annual report of boards of trustees of common school districts. They are required to present at the annual meeting of the district an estimate in writing of moneys required for the ensuing year for school purposes, exclusive of public moneys; the electors may increase or reduce the amount of any estimated expenditures, except for teachers' wages and ordinary contingent expenses. In the event that the electors refuse to vote taxes for the latter purposes, the board may nevertheless levy a tax therefor without such vote. If the district is established in any incorporated village or city, the corporate authorities must raise such tax.

The collector of a union free school district may receive a compensation as fixed by the board of education, which shall be in lieu of all fees to which he is otherwise entitled, and all fees or other charges collected by him in such case are to be paid into the school district funds. The board of education may appoint as its collector the receiver or collector of taxes of a village or city located wholly or in part within the boundaries of the district.

Boards of education of central rural school districts and of central high school districts are expressly given the same powers and duties with respect to the schools under their jurisdiction as are prescribed for boards of education in union free school districts.

Nor are the powers of boards of education in cities any different, though exercised on a more expansive scale. It is their duty to perform any duty imposed on boards of education or trustees of common schools, so far as applicable. They are expressly authorized to establish and maintain such free elementary schools, high schools, training schools, vocational and industrial schools, kindergartens, technical schools, night schools, part-time or continuation schools, vocational schools, schools for adults, open air schools, schools for mentally and physically defective children or such other schools or classes as they shall deem necessary; also libraries, public

lecture courses, playgrounds, recreation and social centers, and reading rooms.

The board of education in a city is required to prepare and file an annual estimate of its expenses for the ensuing year, or, alternatively for the current year in a city having a population of less than 1,000,000, covering (a) salaries, (b) other necessary and contingent expenses, and (c) any other expenses or liabilities authorized to be incurred, such as the construction, improvement and furnishing of buildings, acquisition of sites, playgrounds, etc. The officials with whom such estimate must be filed; the method of assessing the amount required, whether by inclusion in the city or in a separate school tax and assessment roll; the submission to voters at a tax election of a proposition for the expenditure of sums under item (c) above, and the issue of municipal bonds therefor; and the revision of the estimates by city officials—all are matters which are regulated by law according to the class of city involved and the provisions of prior-existing statutes affecting a particular city. If the annual financial report of no other city official or board contains such information, the board of education in a city must cause to be published annually in the official paper or in pamphlet form a detailed account of all its receipts and expenditures and of all bonds issued during the preceding year for school purposes and the disposition made or to be made of their proceeds. The board must also make such reports as the Commissioner of Education may from time to time require, as well as an annual report giving the same information relating to their schools as is required of the trustees of common school districts.

All city funds pertaining to schools, including public moneys apportioned by the state, are in the custody of the city treasurer and are credited to the board of education and subject to disbursement on its order.

The duties of the district superintendent of a supervisory district are of a somewhat different nature. He is simply the representative of the State Commissioner of Education for the purpose of supervising the affairs of the school districts within his supervisory district. No financial expenditure by the district is authorized, other than the incidental expenditures incurred by the supervisor in the discharge of his functions. The matters to which his duties of supervision extend include: amending defective records of the boundaries of the school districts within his district; calling teachers' conferences; inspecting the work of training classes; holding meetings of trustees and advising them as to their powers and duties and the practical exercise thereof; directing trustees to make necessary repairs to buildings or furniture; condemning a school-house; examining and licensing teachers; examining charges against

teachers; administering oaths and taking affidavits in matters pertaining to the school system; taking testimony at the direction of the State Commissioner in cases on appeal; exercising the powers and duties of another district superintendent upon request; making investigations and reports to the Commissioner as from time to time requested, and rendering an annual report based on abstracts of the reports of trustees of school districts; and he must deposit a copy of such trustees' reports, together with a copy of his abstract, in the office of the county clerk.

Financing of School Districts

As has already been indicated, the expenses of school districts are defrayed in two ways: (1) by the apportionment of public moneys of the state; and (2) by the assessment of taxes upon property of the district. Every union free school district and every city having an organized system of schools is for all purposes of apportionment and distribution of school moneys regarded as a school district.

Moneys appropriated by the Legislature for the support of common schools are apportioned by the State Commissioner of Education annually on or before January 2, to be applied exclusively to the payment of teachers' salaries and to the cost of school maintenance. They are apportioned and paid to each school district maintaining a high school or academic department approved by the state Education Department; also to districts not maintaining such department or high school but which employ two or more elementary teachers for the legal school term and provide adequately, with the approval of the Commissioner of Education, for the academic instruction of pupils who have completed the elementary grades. The apportionment is made according to a prescribed formula on the basis of the number and type of teachers employed and the actual valuation of taxable property in the district. The amount apportioned must not be greater than the amount of the excess of the total expenditure for school purposes in the district above the aggregate of the amount which would result from a tax of five mills on each dollar of actual valuation of the taxable property in the district and the other public moneys apportioned to the district as provided by law. But no district is to receive less than \$425 for each qualified teacher employed in the district. Provision is made for the apportionment of moneys to districts employing but one teacher for the school year and no such district is to receive less than \$425. To qualify for the receipt of such an apportionment, districts must meet certain salary specifications, as required by law. And the annual report of the trustees of any district must show that a common school was supported in

the district and taught by qualified teachers for not less than 190 days, including legal holidays and excluding Saturdays.

The Commissioner of Education is required to certify any annual or general apportionment as soon as possible after making it to the county clerk, county treasurer, district superintendents, and city treasurer or chamberlain. In the case of school districts and cities not having a fiscal year identical with the calendar year, one-half the moneys apportioned are payable by January 15 and the remainder by March 15 annually, to the treasurers of the several counties, who must pay them over to the treasurer of each city, each union free school district, and each central school district in his county. In the case of cities having a fiscal year identical with the calendar year, six-tenths of the amount apportioned is payable to the city treasurer or chamberlain by February 1, and the remainder by October 1.

The district superintendent by January 15 annually apportions school moneys to the several districts in his supervisory district shown by the certificate of the Commissioner of Education to be entitled thereto. Unexpended school moneys in the hands of town supervisors are charged as a partial payment of the sums apportioned. Such of the moneys in the hands of the county treasurer accruing from fines and penalties or other sources for the benefit of schools as belong to a particular district are set apart and credited to it. The amounts apportioned to each school district or part are certified to the county treasurer, the Commissioner of Education, and the supervisor of the town in which such district or part is situated. The school moneys apportioned to his town are paid to the supervisor as soon as he gives the county treasurer his bond in at least double the amount of school moneys so apportioned.

The apportionments to certain common school and union free school districts formed by consolidation, and to central rural and central high school districts, are governed by the statutes applying in the particular case. These preserve to each of the districts formed into consolidated districts or included in a central rural school district the same apportionments and quotas, under certain conditions, as though no consolidation or unification had taken place. Additional apportionments to all school districts are provided for in the following instances: *for attendance by nonresidents*, to a district maintaining an academic department, \$50 a year for each nonresident pupil attending from outside the district; *for teachers' training classes*, to each academy or union free school district maintaining training classes for teachers, \$2,000, but the number of classes to which apportionments may be made shall not exceed 100 in any one year, and any balance is apportioned to cities maintaining training schools and colleges; *for transportation*

costs, annually one-half such costs for pupils sent to another district for academic instruction, or for transportation in certain enlarged or consolidated districts, and in central rural and central high school districts; and *for building costs*, to the extent of one-fourth the amount expended, subject to specified conditions, in central rural school districts.

State aid is also furnished in special instances. Thus, if a county establishes a school hygiene district, half the expense is levied upon the towns, union free school districts, and cities, if any, included in such district, and is apportioned among them according to the assessed valuation of taxable property therein, while the remaining half is apportioned to each such town, district, and city by the state. State aid is also provided for a district voting to contract for the education of all or some of its children in another district or city in the state or in an adjoining state; also for teachers giving instruction in physical training, or for a school librarian; as well as for special types of education, such as vocational, farm, education of orphans, or the blind, deaf, etc., not particularly related to school districts.

The amounts required for education in addition to state moneys, or to qualify a district to receive state moneys, are raised by tax upon the district. Taxes are assessed by trustees of the district upon taxable property in the district, upon valuations obtained, as far as possible, from the last assessment roll of the town, or determined, in other instances, by the trustees. Where a district embraces parts of two or more towns, the proportion of tax to be raised in the district upon each such part of a town may be determined by the district supervisor, on the basis of the equalization rates fixed by the State Tax Commission for such towns. The same duties are performed by the board of education in the case of a joint district not within the jurisdiction of a district superintendent, or a city school district which includes all or part of the territory of a city and all or part of the territory of one or more towns.

The collection of school taxes except in first class towns, is in the hands of the district collector, who proceeds under a warrant executed by the trustees, after first giving his bond in such amount as may be required. In a union free school district whose boundaries do not correspond with those of an incorporated city or village, the board of trustees may fix the collector's compensation, which is in lieu of all fees. Otherwise, he retains on all sums collected by him within thirty days after posting of notice, 1 per cent; and thereafter on all such sums, 5 per cent; traveling fees at ten cents per mile are allowed him in case levy and sale are necessary. The amount of unpaid taxes on real estate is certified to the county treasurer, who pays it to the district treasurer, if any, or to the collector. The amount is subsequently levied by the board of

supervisors, plus 7 per cent, upon the lands affected, and reimbursed to the county treasurer. If still uncollected, the amount is assumed by the state. This is the procedure prescribed by general law, which would not apply to a district governed by the provisions of a special tax act.

F. SPECIAL DISTRICTS

Organization and Structure of Special Districts

Counties, towns, cities and villages are the only civil divisions of the state for the general purposes of government recognized by the state Constitution. The rights and privileges preserved to them by the constitution, as well as the limitations imposed, have been indicated in the preceding pages. But the Legislature is nowhere prohibited from creating other governmental units for special limited purposes, and providing in each instance for their administration, financing, and functions. There is ample provision in the general laws, therefore, for the creation of lesser or greater units in specified areas, for the performance of specific functions rather than the exercise of the miscellaneous powers of government.

When the older governmental areas, particularly the town and the county, were found inadequate to cope with the newer problems of local government which had resulted from the increased complexity of rural and semi-rural life, the device of the special district offered itself.

At first, the town government had been sufficient to provide for the needs of the citizens, for its duties were primarily protective. When, however, the people began to demand positive government, "service" government, they discovered that many of their problems were not co-extensive with the time-worn political boundaries of the town; nor was the county a desirable area over which to establish certain services which the townspeople had come to desire, for the county ordinarily was too large and too varied. But the community concerned was seldom, if ever, interested in a wholesale reorganization of local government. What the people wanted was immediate relief for specific problems.

It seemed logical, therefore, to create a "special improvement district" for each service and to draw the boundaries of the area to correspond with the area of benefit or need. Thus, out in Ohio, after the serious Red river flood at Dayton in 1913, the seven municipalities which had been threatened combined forces and created the Miami Conservancy District. When, in California, a new residence district of about one hundred inhabitants, pestered by mosquitos, sought to drain nearby marshy soil and to oil catch basins, the means resorted to was the Mosquito Abatement District.⁹

⁹ Guild, F. H., "Special Municipal Corporations," 18 *National Municipal Review* 319 (May, 1929).

Other small areas, in New York and other states, became centers of concentration. It was natural that the people sooner or later should demand water supply, fire protection, street lighting, waste collection, sewage disposal, and the paving and care of streets, to say nothing of schools.

Sometimes there was another reason for establishing such special improvement districts. This was the financial one. To set up a special district, bonds might be floated and indebtedness incurred and taxes levied—wholly without reference to the indebtedness of town or county. In other words, with a minimum of trouble additional revenue could be secured for services regarded as important and urgent.

Because the special districts, or special municipal corporations, as they are sometimes called in the South and West, offered the easiest and most immediately successful solution to functional problems, a tremendous multiplication of areas and governments took place. In 1929 it was said that throughout the country such districts exist “under at least eighty-nine names and forty-seven distinctive species, counting the school district once only.”¹⁰

The apparent need for special districts did not arise in New York until a comparatively short time ago. It was not until 1880 that reference is made to them in the laws of the state.¹¹ In that year county boards of supervisors were empowered to establish fire districts in any unincorporated village and to authorize such districts to procure water and fire-fighting apparatus.¹² Next to be authorized were lamp, or lighting districts, and in 1892 the Legislature empowered town boards to set up such areas and to enter into lighting contracts for a period not to exceed three years. In the same year highway districts were authorized by an amendment to the County Law. In 1894 provision was made for the collection of animal and vegetable refuse in villages of over 10,000 population and in special districts established for the purpose by town boards.

The concept of the special district as a ready means for effecting improvements took root without much delay. Districts of various types and kinds were authorized under numerous different laws; the means of establishing such districts varied about as much as the types of agencies set up for their administration. The following table presents graphically the amazing growth of special improvement districts in New York State:

¹⁰ Guild, *op. cit.*

¹¹ The school district was legally recognized in Massachusetts as early as 1789.

¹² *Report of the Special Joint Committee on Taxation and Retrenchment* (1923), p. 261.

TABLE II
SPECIAL IMPROVEMENT DISTRICTS IN NEW YORK STATE
(In order of their authorization)

Date first authorized	Names of districts	Present law authorizing	Established by	Administrative agency
1880....	Fire districts....	County Law, § 38 (now repealed but districts continued under Town Law, § 186)	Petition to county board of supervisors	Three to five commissioners, and treasurer, elected
1892....	Lighting (lamp) districts	Town Law, § 190.	Petition to town board..	Town board
1892....	Highway districts.	County Law, § 73	Petition to county board of supervisors	One or more commissioners may be appointed by the board of supervisors
1894....	Garbage districts.	Town Law, § 190.	Petition to town board..	Town board
1896....	Water supply districts	Transportation Corporations Law, § 81	Action of town board...	Town board contracting with waterworks corporation
1900....	Water districts...	Town Law, § 190.	Petition to town board..	Town board
1901....	Sewer districts...	Town Law, § 190.	Petition to town board..	Town board
1904....	River improvement districts	Conservation Law, § 406	Petition to State Water Power and Control Commission	State Water Power and Control Commission
1909....	Consolidated health districts	Public Health Law, § 20	Request to State Commissioner of Health	Board: supervisor of each town, mayor of each village, mayor and supervisors of each city
1910....	Sidewalk districts.	Town Law, § 190.	Petition to town board..	Town board
1913....	Union water districts	Conservation Law, § 530	Joint action of representatives of municipalities concerned	Board of trustees: chief executive officer of each municipality concerned. Board reports to State Water Power and Control Commission
1915....	River regulation districts	Conservation Law, § 431	Petition to State Water Power and Control Commission	Board of three members appointed by the Governor
1915....	Special districts in a village embracing entire territory of town	Village Law, § 323 A	(Transferred from town to village)	Village board
1916....	Fire districts....	Town Law, § 190.	Petition to town board..	Five commissioners, a treasurer, elected
1916....	Park districts....	Town Law, § 190.	Petition to town board..	Town board
1917....	Lighting districts.	Village Law, § 89 (29)	Petition to village board.	Village board
1919....	Drainage improvement districts	Conservation Law, § 482	Petition to State Water Power and Control Commission	State Water Power and Control Commission
1919....	Fire districts (within fire towns)	Conservation Law, § 52	Action of State Conservation Department	State Conservation Department
1921....	County health districts	Public Health Law, § 20 b	Action of county board of supervisors subject to approval of State Commissioner of Health	County board of health; appointed by county board of supervisors; one member additional for each city
1923....	Fire protection districts	Town Law, § 170, 184	Petition to town board..	Town board
1924....	Joint water districts (village and town)	General Municipal Law, § 120-t	Joint action of towns and village boards upon adoption of proposition by electorate	Town and village boards jointly
1924....	Public dock districts	Town Law, § 190.	Petition to town board..	Town board
1924....	Park districts....	Unconsolidated Laws, Supp. title, "Towns"	Petition to town board..	Board of three commissioners, appointed by town supervisor with approval of town board
1927....	Water districts...	Village Law, § 237	Petition to village board.	Village board

TABLE II—Concluded
SPECIAL IMPROVEMENT DISTRICTS IN NEW YORK STATE
(In order of their authorization)

Date first authorizing	Names of districts	Present law authorizing	Established by	Administrative agency
1927....	Joint water works	Unconsolidated Laws, Supp. title "Water-works"	Proposition adopted at meeting of chief executive officers of towns, villages or water districts	Board of trustees; representatives of participating municipalities
1928....	Drainage districts.	Town Law, § 190.	Petition to town board..	Town board
1928....	Certain public improvement districts	Unconsolidated Laws, s. u. p. title "Public Improvement Districts "	Action of town board upon recommendation of town survey commission	Board of fire commissioners; elected
1929....	Lateral sewer districts	Village Law, § 263-a	Petition to village board of sewer commissioners	Village board of sewer commissioners
1929....	Drainage areas...	County Law, § 260, 266	Action of county board of supervisors	County board of supervisors plus county engineer
1932....	Sanitary districts.	Public Health Law, § 90	Petition to justice of Supreme Court asking for submission of proposition to electorate	Three commissioners appointed by justice of Supreme Court
1934....	Joint garbage metal and refuse disposal and collection districts	Unconsolidated Laws, Supp. title "Garbage"	Proposition adopted at meeting of chief executive officers of towns, villages or garbage districts	Board of trustees; representatives of participating municipalities
1934....	Fire alarm districts	Town Law, § 170, 183	Petition to town board..	Town board
1934....	County water authority	Unconsolidated Laws, Supp. title "Water-works "	Resolution of county board of supervisors with consent of State Water Power and Control Commission	Three members appointed by board of supervisors

Although in this table we have presented the great majority of existent types of special districts, there probably are a few others which we have not included.¹³ In addition to the districts listed above, there are a few districts which are created automatically, e. g., each town and each village constitutes a local health district—unless two or more units have combined to form a consolidated health district, as provided for in section 20 of the Public Health Law, or unless a county health district has been established under section 20-b, in which case every town and every village under 3,000 must, and any other village may, cease to exist as a separate health district. The districts are nowhere listed *in toto*. It will be observed that provision is made for one or more types of special districts in the County Law, the Town Law, the Transportation Corporations Law, the Conservation Law, the Public Health Law, the Village

¹³ A number of districts, sometimes highly important ones, have been established by special act. Examples are the Port of New York Authority, the Albany Port District, and the Central New York and Lower Hudson Regional Market Districts (Laws of 1933, chapters 231, 232). The Nassau county police district is discussed elsewhere.

Law, the General Municipal Law, and the Unconsolidated Laws. Authorization for the many species of school districts is found in the Education Law.¹⁴ It will be further observed that the creation of similar types of districts is provided for by various different laws; e. g., water districts of one sort or another are authorized under the provisions of the Transportation Corporations Law, the Town Law, the Conservation Law, the General Municipal Law, and the Village Law.

The method of establishing such special districts varies according to the provisions of the particular law authorizing their creation. So far as town or village special districts are concerned, however, the method has usually been by petition to the governing board from owners representing one half or more of the assessed valuation of taxable real property in the proposed district or by a majority of the resident taxpayers therein. The new Town Law provides that such a petition must be signed by owners representing at least one-half of the assessed valuation of taxable real property of the district, or in the case of lands owned by residents, by the same proportion of resident owners. Formerly, such districts might in some few instances be created by resolution of the town board, usually after a public hearing. In general, such districts have been governed by a board of commissioners, appointed by the local governing board or elected by the electors of the district. But in several instances the town or village board has administered the affairs of the district. Under the new Town Law, separate boards of commissioners for special districts, subject to certain exceptions, are abolished and all their powers are vested in and to be exercised by the town board. The exceptions are (1) fire district commissioners; (2) commissioners of joint water supply and joint water districts established under the old law; (3) commissioners of any existing sewer, water, park, refuse and garbage or public dock district which prior to the close of June, 1933, shall have adopted provisions of the new Town Law for the election of three commissioners for any such district; and (4) police commissioners in a police district established under the old Town Law in a county containing not more than three towns (Nassau county). Existing districts are expressly continued, and the town board is authorized to exercise in such districts all the powers permitted under the new law and such additional powers as may be necessarily implied for the purposes of operation and maintenance of such districts. The board is required to prepare an annual budget for such districts, the total amount of which must be assessed and levied upon and collected from taxable property in the district. Districts authorized under the County Law are created similarly upon petition to the county

¹⁴ See discussion of school districts pp. 106-118.

board of supervisors. But the local, county, and consolidated health districts provided for under the Public Health Law are not created by petition. Each town, city and village automatically constitutes a local health district; the county board of supervisors establishes a county health district, subject to the approval of the State Commissioner of Health; while consolidated health districts are created upon request to the State Commissioner of Health by the governing boards of the towns, villages and cities to be comprised in such districts. The governing boards for health districts consist either of local officials or representatives, and in the case of county health districts are appointed by the county board of supervisors. The sanitary districts authorized by the Public Health Law for the construction of a joint outlet, sewer and sewage treatment plant are more in the nature of town special districts, as regards their creation by petition (to a justice of the Supreme Court of the Judicial District containing the proposed district), and their government by a board of commissioners appointed by the Supreme Court justice. The districts authorized under the Conservation Law, namely, fire (within fire towns), river improvement, river regulating, and drainage improvement, are of a somewhat different type. The last three may be established by the State Water Power and Control Commission, either of its own motion or on petition of the individual owners of lands affected or of any public corporation containing such lands. A river regulating district is administered by a board appointed by the Governor; and the other two by the State Water Power and Control Commission, assisted in the last case by a drainage improvement association. The fire districts required to be created in fire towns by the Conservation Department are administered by that department. The Conservation Law also permits ten or more municipalities, or municipalities having a combined population in the amount specified, to vote to create a union water district for the establishment of a union water works, and the affairs of such a district are in the hands of the State Water Power and Control Commission and of a board of trustees consisting of the chief executive officer of each member municipality.

The area to be incorporated in any of such special districts is designated in the authorizing act. In the case of towns, it is limited generally to that portion of the town which is outside of any incorporated village or city; and of villages, to territory within the village limits. Construction and maintenance costs are assessed upon lands in the district, either according to their assessed valuation or in proportion to benefits received. Costs are defrayed generally by the issuance of bonds or certificates of the town, village, or county, and in some instances of the district, the principal and interest on which are paid by the annual levy of taxes therefor

on lands in the district. But the expenses of fire districts established under the Conservation Law are defrayed by the Conservation Department, except that one-half the expenses of extinguishing fires is a charge on the town in which the fire occurred. The costs of the other districts established under the Conservation Law are apportioned to the localities and individuals concerned, or to the state in the case of costs properly chargeable to it.

By legislative enactment in 1933 (Ch. 683, Laws of 1933), the provisions of all laws other than the County Law which authorize the creation of special districts in towns and the issuance of town bonds and other obligations payable from taxes or assessments levied only on the property within such districts, are suspended for two years, i.e., until May 2, 1935, unless the State Comptroller, upon investigation, shall determine that the creation of such a district is in the public interest and the cost will not be an undue burden upon the property of the district. The commission strongly recommends the continuance of this provision of law for at least another two years and the passage by the Legislature of a bill which has been introduced for that purpose (Senate and Assembly No. 6, Int. 6). The provisions of the County Law (Secs. 38 and 39) for the creation of town fire districts were expressly repealed by laws of 1933 (Chs. 717 and 633). Such repeal, effective in January, 1934, does not invalidate fire districts already established or in the process of establishment, nor prevent the creation of new fire districts in accordance with the provisions of the Town Law.

Functions of Special Districts

The present Town Law provides specifically for the establishment of fire, fire alarm, and fire protection districts, for the purposes of organizing fire companies, contracting for a water supply for fires, acquiring apparatus and equipment, acquiring suitable buildings for storing such apparatus and for recreational purposes, providing an adequate fire alarm system, and contracting for fire protection. It authorizes also the establishment of the following improvement districts: (1) sewer; (2) drainage; (3) water; (4) park; (5) sidewalk; (6) lighting; (7) refuse and garbage; (8) public dock. The powers of the town board with reference to such districts include: (1) the construction and maintenance of sanitary sewers, sewage disposal plants, or other necessary works; contracting with any person or corporation, municipal or otherwise, for the supplying of sanitary sewer facilities; contracting for the purchase of sewer systems or plants; regulation of private sewers; contracting for joint sewage disposal; (2) construction and maintenance of drains, storm water sewers, pumping stations or necessary works, and improving any water courses; contracting for the supplying of storm

sewerage facilities; contracting for the purchase of sewer systems or a pumping station; regulation of private drains; (3) construction, extension and maintenance of water works, wells, reservoirs, or basins for a water supply; laying mains and conduits and erecting hydrants; contracting for a water supply; resale of water to the inhabitants and consumers; establishment of water rents; purchase of an existing system; resale to outside localities; (4) acquisition, improvement, maintenance and operation of property for park purposes; (5) regulation of sidewalk construction; (6) contracting for street lighting, and for the installation and maintenance of lighting standards and for a supply of gas or electricity therefor; (7) contracting for garbage collection and disposal or providing necessary equipment and employees for such collection; (8) contracting for the construction of a public dock and providing for its maintenance and use. The old law provided also for the establishment of road and police districts, in towns of a certain class or classes. The new law expressly continues such a police district, if established in a county containing not more than three towns (Nassau county). And a police district may be established upon petition by the board of supervisors in a county adjoining a city of the first class (Ch. 714, Laws of 1911).

Similarly under the Village Law, provision is made for the establishment of lighting districts, to contract for street lighting; for the construction of a water supply system, within a proposed enlargement of a town water district; and for the establishment of lateral sewer districts for the construction of lateral sewer systems. While the sections of the County Law providing for the establishment of fire districts, outside of an incorporated village or city, were repealed by laws effective in January, 1934, the validity of prior established districts is not affected. Districts for highway construction and areas for drainage are also authorized by the County Law. The General Municipal Law authorizes the establishment of a joint water supply district by a village and a town. The functions performed by the local, county, and consolidated health districts authorized by the Public Health Law have been described previously in the section on towns. The sanitary district also authorized by the Public Health Law is to permit construction of a joint outlet sewer and sewerage treatment plant. The fire districts established in fire towns by the Conservation Department are for the purpose of affording protection from forest fires. The river improvement, river regulating, and drainage improvement districts provided for by the Conservation Law are for the construction, operation and maintenance of river regulating improvements, including reservoirs, and of a drainage system, while the union water district also authorized is for the construction of a union waterworks for delivery of water at central distributing points.

G. CONSTITUTIONAL BARRIERS TO TRANSFER OF FUNCTIONS

The fact that certain offices are established by the Constitution itself and are not merely of legislative origin, has been previously noted. County judges and surrogates, county clerks, sheriffs, registers, district attorneys and boards of supervisors come within this category, as does also the town justice of the peace. Of what practical significance is this distinction between a constitutional and a purely statutory office?

The Protection Afforded to Constitutional Offices

The judicial decisions of the state are uniformly to the effect that an office established by the Constitution itself can neither be abolished nor deprived of its essential attributes, either directly or indirectly by legislative enactment, nor can it be filled in any other manner than as directed by the Constitution. Nothing short of a constitutional amendment can effect any substantial change in an office so established. A few citations will substantiate this position.

The office of justice of the peace—a town office—is established by the Constitution (Art. 6, Sec. 17). A further constitutional provision (Art. 6, Sec. 18) expressly authorizes the Legislature to establish inferior local courts of civil and criminal jurisdiction. The Legislature endeavored in several instances to create police justices in certain towns with exclusive jurisdiction in criminal matters theretofore vested in justices of the peace. This was before the constitutional amendment of 1929 permitting such transfer, and the courts had no hesitation in condemning such efforts as attempts to achieve indirectly what could not be accomplished directly, namely, the abolition of the office of justice of the peace. The court said (*People ex rel. Burby v. Howland*, 1897, 17 App. Div. 165, 169): "It will be conceded, I think, that the Legislature does not possess the power to abolish a constitutional office. And I think it will also be conceded as a rule of construction that what the Legislature cannot do directly it cannot do by indirection or evasion, no matter whether that evasion be of the express terms or of the spirit and interest of the Constitution." Also (*Ibid.*, p. 170): "Where a State Constitution provides for the election of sheriffs and fixes the terms of office, etc., but does not define what powers, rights, and duties shall attach or belong to the office, the Legislature has no power to take from the sheriff a part of the duties and functions usually appertaining to the office and transfer them to another. . . . It is unnecessary to argue that the same principle that applies to the office of sheriff, in the matters last referred to, applies to the constitutional office of justice of the peace."

In upholding the foregoing decision on appeal, the court reasoned (*People ex rel. Burby v. Howland*, 1898, 155 N.Y. 270): "While the Legislature has power to increase or diminish the jurisdiction of these officers generally, can it confer full judicial power upon all, and yet not only take away judicial duty from some, but even render judicial action by them practically impossible, without affecting the office itself? If this can be done as to criminal actions, why can it not be done as to civil actions, also, and thus leave justices of the peace officers in name only? It is conceded that the Legislature cannot abolish the office directly, and, if not, can they do so indirectly? Is there any difference between abolishing an office altogether and practically preventing the incumbent from discharging the functions thereof?"

People ex rel. Holmes v. Lane (1900), 53 App. Div. 531, is a decision to the same effect. *Matter of Gertum v. Board of Supervisors* (1888), 109 N.Y. 170, 173, while denying the right of a justice of the peace to have the town organization continued merely for the sake of preserving his office, recognized the prevailing law as follows: "It is undoubtedly beyond the power of the Legislature, by direct legislation, to abolish the office of justice of the peace in towns, or shorten their term of office so long as the town exists, but they have an unquestioned right to alter and change the limits of their jurisdiction, or abolish the town organization altogether, provided it be done in good faith, and for proper constitutional objects."

Frequently it has been attempted to vest the duties performed by the county clerk in his capacity as clerk of the county court in some other appointed official. Uniformly, the attempt has been condemned as depriving the county clerk to that extent of a substantial attribute of his office. So it has been held: "If, therefore, the clerkship of the County Court is a substantial and essential attribute of the office of county clerk, the Legislature cannot enact a statute which bestows the clerkship upon a non-elective officer to the exclusion of the county clerk, even though such officer be designated by the county clerk himself. In brief, the county clerk cannot be deprived of the right to act as clerk of the County Court while the duties of such clerkship continue to exist" (*People ex rel. Wogan v. Rafferty*, 1913, 208 N.Y. 451, 456). Similarly the court held in *Warner v. People* (1845), 2 Denio 272, 281: "When the Legislature, as in this case, assumed the power to take from a constitutional officer the substance of the office itself, and to transfer it to another who is to be appointed in a different manner and to hold office by a different tenure than that which was provided for by the Constitution, it is not a legitimate exercise of the right to regulate the duties and emoluments of the office, but an infringement upon the constitutional mode of appointment."

It is apparent therefore, that in the case of a constitutional officer the Legislature is without power either to abolish the office directly, or indirectly by transfer of its functions to an officer differently selected, or to deprive the incumbent of any of the substantial attributes of the office by a partial transfer of functions to another official.

Offices Protected Under the Home Rule Provision

In addition to officers specifically provided for by the Constitution, county, city, town and village officers generally are entitled under the Constitution (Art. 10, Sec. 2) to be elected by the electors of their respective counties, cities, towns and villages or to be appointed by such authorities thereof as the Legislature shall direct. Only officers who are not strictly county, city, town or village officials and are not provided for by the Constitution, and all officers whose offices have been created by law since the present Constitution took effect in 1895, may be elected by the people, or appointed as the Legislature may direct (Art. 10, Sec. 2). The purpose of this so-called "home-rule" provision, as it has been frequently construed by the courts, was to preserve to the counties, cities, towns and villages of the state, as to such offices as were known and in existence at the time of adoption of the Constitution, the right of local self-government¹⁵ through locally elected or appointed officers (*People ex rel. Metropolitan St. Ry. Co. v. State Board of Tax Commissioners*, 1903, 174 N.Y. 417; *People ex rel. Wood v. Draper*, 1857, 15 N.Y. 532; *People v. Raymond*, 1868, 37 N.Y. 428; *People ex rel. Bolton v. Anderson*, 1873, 55 N. Y. 50). If the same essential functions and duties of an office were performed by any local officers at the time of adoption of the Constitution, that office is within the protection of the provision, and the mere fact that its name may be changed or its functions modified or enlarged will not suffice to make it a new office so as to take it out of the constitutional protection (*People ex rel. Wood v. Draper*, *People v. Raymond*, supra). Summed up in judicial language:

"The true interpretation, scope and meaning of this section of the Constitution has been frequently passed upon by this court, and it has been uniformly held that its obvious purpose was to secure to the people of the cities, towns and villages of the state the right to have the local offices administered by officers selected by themselves." (*Rathbone v. Wirth*, 1896, 150 N. Y. 459, 487.)

¹⁵ The results of this provision, however, have been quite the reverse of what the terms "home rule" and "local self-government" connote today. It was a (limited) protection of the localities against legislative "ripper" bills, but it conferred on them no substantive power to arrange for themselves their own government.

“The management of the local political business of localities, whether as large as a county or as small as a village, is intrusted to local officers selected by the communities where those officers act and through which their jurisdiction extends. The principle of home rule is preserved by continuing the right of these divisions to select their local officers, with the general functions which have always belonged to the office. Unless the office, by whatever name it is known, is protected, as the courts have uniformly held, the right to choose the officer would be lost, for with his former functions gone he would not be the officer contemplated by the Constitution, even if the name were retained. Unless the office or officer is mentioned *eo nomine* in the Constitution, the name may be changed, or the office abolished, provided the functions, if retained at all, remain in some officer chosen by the locality. Local functions, however, cannot be transferred to a state officer. The Legislature has the power to regulate, increase or diminish the duties of the local officer, but it has been steadfastly held that this power is subject to the limitation that no essential or exclusive function belonging to the office can be transferred to an officer appointed by central authority.” (*People ex rel. Metropolitan St. Ry. Co. v. State Board of Tax Commissioners*, 1903, 174 N. Y., 417, 434.)

The restriction throws around such an office the same safeguards from legislative interference that appertain to constitutional offices, though only so long as the functions of the office continue to exist. In other words, the Legislature can abolish such an office, where it is not specifically prescribed by the Constitution, but to the extent that the essential functions of the office remain to be performed, the “home rule” restriction operates.

Consequently, in innumerable instances legislation in effect transferring local functions or affecting the right of local appointment or election to office has been held unconstitutional as violating the “home rule” provision. An act providing for appointed (city) assessors was so held in *People v. Raymond* (1868) 37 N.Y. 428, as were also acts extending the term of office of town collectors in *People ex rel. Williamson v. McKinney* (1873) 52 N.Y. 374 and *People ex rel. Lord v. Crooks* (1873) 53 N.Y. 648. An act shifting from village to town officials the function of assessment and collection of taxes was likewise invalidated in *People ex rel. Town of Pelham v. Village of Pelham* (1915) 215 N.Y. 374, as was also one shifting from village to county officers the function of collecting unpaid village taxes in *Village of Kenmore v. County of Erie* (1929) 134 Misc. 482, aff’d 252 N.Y. 437. The transfer of the power of appointment of county commissioners of jurors from county to state officials was condemned in *Matter of Brenner* (1902) 170 N.Y. 185 and in *Matter of Wendell v. Lavin* (1927)

246 N.Y. 115. So acts interfering with the local election or appointment of police officials were declared unconstitutional in *Rathbone v. Wirth* (1896) 150 N.Y. 459; *People ex rel. Devery v. Coler* (1903) 173 N.Y. 103; and *People ex rel. White v. York* (1898) 35 App. Div. 300, aff'd. 158 N.Y. 670. Similarly the decisions have protected the offices of police court clerk (*Devoy v. Mayor*, 1867, 36 N.Y. 449); highway officials (*People ex rel. Balcom v. Mosher*, 1900, 163 N.Y. 32; *Village of Saratoga Springs v. Van Norder*, 1902, 75 App. Div. 204; *Matter of Henneberger*, 1898, 25 App. Div. 164; *People v. Howell*, 1916, 174 App. Div. 118, aff'd. 220 N.Y. 593); and local health officers (*People ex rel. Bush v. Houghton*, 1905, 182 N.Y. 301; *Towne v. Porter*, 1908, 128 App. Div. 717; *Matter of Board of Health*, 1899, 43 App. Div. 236; and see *Metropolitan Board of Health v. Heister*, 1868, 37 N.Y. 661; 1921 Op. Atty-Gen. 409).

The field of public welfare, however, appears to have escaped within certain limits the restrictions of the home rule provision. "Within our recollection, the arrangements for the support of the poor have been the subject of changes which have taken power from the county authority, and given it to the towns, and the reverse" (*People ex rel. Wood v. Draper*, 1857, 15 N.Y. 532, 542). The practice and policy for over a century have been to permit boards of supervisors to abolish the distinction between town and county poor, or to restore it, as they might choose. So under the present law, the responsibility and expense of poor relief may be either borne by the county, or divided between it and the towns and cities, as determined by the board of supervisors. These provisions are only a continuation of a legislative policy of long sanction and duration, clearly recognized in the decisions (see *Cassidy v. City of Little Falls*, 1919, 189 App. Div. 527; *Thompson v. Smith*, 1846, 2 Den. 177; *People ex rel. Allen v. Supervisors*, 1906, 113 App. Div. 773; *People ex rel. Supervisors of St. Lawrence County*, 1886, 103 N.Y. 541).

The effects of the "home rule" provision, therefore, are seen to be quite extensive. In the first place, it covers a wide range of functions which from the very beginning have been exercised by local officials: the assessment and collection of taxes, police, highways, public health and public welfare; in the second, it effectively prevents the transfer, in whole or in part, of such functions from one civil division of the state to another or to the state itself. This provision alone is not so significant as regards county officers, perhaps, as so many of these are constitutional officers and so protected from legislative interference in any event. But to the extent that it impedes the transfer of functions now performed by one unit of government to another, as from the town to the county, or from

a village, town or county to the state, it presents an impassable barrier to all efforts toward the reform of county government by the centralization of functions in larger territorial units.

One exception remains to be noted: The constitutional provisions permitting new forms of government for the counties of Westchester and Nassau only, do specify that "any such form of government may include the transfer to the county or to county officers of any functions now exercised by towns or town officers" (Art. 3, Sec. 26). Though this makes possible a considerable transfer of authority, nothing is said about a transfer of village, or of city, functions to the county, or of town, city, village or county functions to the state. In short, with the single exception of the transfer of town functions to the county, now permitted under the Westchester-Nassau county amendment, all the restrictions on partial or total transfer of functions from one civil division of the state to another inherent in the "home rule" provision of the Constitution (Art. 10, Sec. 2) are as fully operative as they have ever been. This conclusion rests on the well-established doctrine that amendments or additions to the Constitution do not supersede or annul prior existing provisions, except in so far as one clause or paragraph is expressly substituted for another. On the contrary, the instrument as amended must be read as a whole, as if every part had been adopted at the same time and as one law, and effect must be given to every part of it. Only where the amendment and the original enactment are so mutually repugnant that each cannot have a legitimate office to perform, will the original enactment be deemed repealed by the later expression of the popular will. That construction must be adopted which will render every provision operative rather than one which will make some idle or nugatory (*Gilbert Elevated R.R. Co. v. Anderson*, 1877, 3 Abb. N.C. 452; *People ex rel. Killeen v. Angle*, 1888, 109 N.Y. 564, 575; *People ex rel. Balcom v. Mosher*, 1900, 163 N.Y. 32, 36). Except to the limited extent noted, therefore, the "home rule" provision, which today does as much to hinder as to protect true home rule, still controls.

H. PROPOSED CONSTITUTIONAL AMENDMENTS

The need for removal of the constitutional barriers to any real reform of local government resulted in the introduction, during the 1934 session of the state Legislature, of a flood of proposals for a constitutional amendment to permit reorganization of county government, culminating in the adoption of one such proposal at the extraordinary session called by the Governor last July.

All the major proposals recognized to some extent certain definite issues. These may be classified roughly into: (a) the method of initiating a change in the form of government; (b) the method of adopting such change; (c) the method of initiating subsequent changes; (d) the method of adopting such subsequent changes; and (e) the extent of transfer of functions permitted. The greater or lesser freedom and protection guaranteed in these respects determine how acceptable the proposed amendment is to those interested in securing the utmost flexibility as regards unification or centralization of functions, compatible with a measurable degree of home rule for the localities named. A glance at the provisions of the County Home Rule amendment, which has been enacted by two successive Legislatures and must now be submitted to the people for approval in November 1935, will show what is hoped to be gained by it in the respects above.

Provisions of the County Home Rule Amendment

As regards (a) *the initiation of change in the form of local government*, the proposed amendment *requires* the Legislature to provide by law for the organization and government of counties, to provide alternative forms of government for counties, excepting those wholly within a city, and to submit one or more such forms to the electors residing in such counties.

As regards (b) *the adoption of such form of government*, the amendment requires its adoption at a general election held in the county, by a majority of the total votes cast thereon (1) in the county; (2) in every city containing more than 25 per cent of the population of the county; and (3) in that part of the county, if any, outside of such cities.

As regards (c) *the initiation of subsequent changes*, the Legislature is prohibited, just as it is with regard to cities under the city home rule amendment, from passing any law relating to the property, affairs or government of such county which shall be special or local either in its terms or in its effect, but shall act in relation to its property, affairs or government only by general laws which in terms and in effect apply alike to all such counties, except on message from the Governor that an emergency exists and the concurrent action of two-thirds of the members of each House of the Legislature. The power of the Legislature to enact laws relating to matters other than the property, affairs or government of the county, however, is expressly reserved.

As for (d) *the adoption of subsequent changes in the form of government*, no law, special or local in its terms, or in its effect, is to become effective without adoption by the electors of the county

in the manner prescribed for adoption of a new form of government, if such law:

(1) Affects an elective office by: abolishing or creating an elective office or changing the voting or veto power of or method of removing an elective officer, or changing the term of office or reducing the salary of an elective officer during his term of office, or abolishing or transferring or curtailing any power of an elective officer; or

(2) Changes the form or composition of the elective body of such county; or

(3) Provides a new form of government for such county.

Finally, as regards (e) *the extent of transfer of functions permitted*, the proposed amendment is simple and complete. The new form of government must set forth the structure of the county government and the manner in which it is to function. Any such form may provide for the appointment of any county officers or their selection by any method of nomination and election, or the abolition of their offices, and may also provide for the exercise by the board of supervisors or other elective body of powers of local legislation and administration and the transfer of any or all the functions and duties of the county and the cities, towns, villages, districts and other units of government contained in it to each other or to the state, and for the abolition of offices, departments, agencies or units of government when all of their functions are so transferred without regard to the provisions of article 10 or any other provisions of the Constitution inconsistent herewith.

This amendment, unlike its predecessors, also includes provisions affecting separately the counties in the city of New York. The earlier proposals expressly excepted counties wholly included in a city. The clerks of such counties are made appointive officers, subject to removal by the Appellate Division of the Supreme Court in the judicial department in which the respective counties are located, and are given additional powers and duties. The city of New York is empowered to abolish by local law the office of any county officer other than judges, clerks of counties, and district attorneys, and to assign any or all of their functions to city officers, courts, or clerks of counties, and to prescribe the powers and duties, number, mode of selection, and so on, of the persons holding such offices; also to assign to city officers any powers and duties of clerks of counties not assigned by the Constitution. The Legislature is prohibited from enacting any law affecting such matters within the city, except on emergency message from the Governor and concurrent action by two-thirds of the members of each House. While removal of the constitutional safeguards pertaining to counties within New York City is doubtless essential, it is unfortunate that

these provisions with others affecting the remaining counties of the state as a whole, have been combined in view of the political considerations involved.

The amendment specifies that nothing in it shall be construed as impairing the provisions of article 12 of the Constitution (the City Home Rule Amendment).

County Home Rule

It is not the purpose of this chapter to consider the extent to which changes in local government are desirable, but only to indicate the limits within which they can at present legally be made. As the County Home Rule amendment is in the process of becoming law, it is essential to determine its effectiveness in modifying the existing constitutional restrictions on local government reform, and at the same time preserving a certain measure of home rule to local units of government.

As regards the transfer of functions between the local units or from such units to the state, the proposed provisions go as far as is necessary in breaking down the present limitations. On the problem of preserving to the county, and in turn to the lesser units of government within it, certain powers of self-government or home rule, free of interference by the state in the one instance, and by the county in the other, the proposal is moderately effective. It bestows on counties a measure of home rule comparable to that now conferred on cities under the City Home Rule Amendment. It requires both for the adoption of a new form of government, and for the adoption of certain subsequent changes by any law which is special or local in its terms or in its effects, a majority vote of the electors in (1) the county, (2) any city containing over 25 per cent of the population of the county, and (3) that part of the county outside of such cities. As regards the relative independence of counties and the state, the amendment goes beyond even the city home rule provisions of the Constitution in not only prohibiting the Legislature from passing special or local laws relating to the property, affairs, or government of a county, except on emergency message and two-thirds vote, but in requiring referendum to the electors of the county, both urban and rural separately, of any special or local law which amends the form of government in certain fundamental particulars, as specified. In the case of cities, such referenda are required only by statute (by the provisions of the City Home Rule Law), and not by the Constitution, and apply only to locally initiated charter changes and not to emergency legislation by the state Legislature.

One or two further considerations may be mentioned in connection with the proposed amendment. In the first place, no legislation on this subject is complete which fails to define the separate functions of counties, cities, and other units, in order to avoid conflict between home rule governments which cover the same territory, as, for instance, a city and a county. In the second place, the dual nature of a county as in part an administrative area for the discharge of state functions and in part an area of local self-government created for the service of the people of the county, must be recognized. In the former capacity, the county is not a municipal corporation in the strict sense of that term at all, but merely a civil division of the territory of the state for the performance of such primarily state functions as health, education, welfare, police, highways, and so on. In the second sense, the county is a local unit for the administration of local government over all the territory within the unit, and in this sense is a municipal corporation proper.

Home rule should be extended to the county, as an agency of local self-government, just as it has been in the case of cities. But as regards functions of a state-wide character, a county is simply an administrative area and the principles of home rule have no application. This distinction is widely recognized, both in theory and in the judicial decisions of New York and other jurisdictions. It is summed up by a Montana court as follows (*Hersey v. Neilson*, 1913, 47 Mon. 132): "A county is a body corporate . . . so, likewise, is a school district . . .; but neither possesses the powers of local legislation and control which are the distinguishing characteristics of a municipal corporation. . . . The theory of local self-government for municipal corporations is firmly established in this state. . . . But because of the difference in the character of a county and a municipality, the authorities which restrain the legislature from intermeddling with the private affairs of the municipal corporation are not in point when the question for determination is the right of the legislature to control county affairs."

Consequently, it may be doubted whether a referendum should be required to the electors of the county in the case of legislation dealing with purely state functions, or to the electors of towns, cities, and villages of legislation relating to county affairs.

Under the provisions of the amendment a county may not draft its own charter. If we may assume that county experience will follow municipal history, then the most outstanding county developments of the future are likely to come through experimentation by individual counties. For this, the proposed amendment makes no provision.

Furthermore, fundamental changes in the structure of local government almost never come about as the result of action on the

part of those who hold local governmental offices. The personal interest of these officers normally lies in the preservation of the status quo. Changes take place rather upon the insistence of groups not in political power. A vital cog in the machinery of democracy consists in supplying a critical minority with sufficient power so the whole people may have the chance to pass on constructive suggestions that would be disregarded by those in office. The best way to fit this cog into the machine is to provide that on petition of a specified percentage of the voters an election must be called to determine whether a new charter shall be drafted for the county. For this, likewise, the proposed amendment makes no provision. Under the amendment, whatever happens will be upon the initiative of the Legislature. No machinery is provided for the initiative of the voters or even of local units.

It should be pointed out, however, that such initiative as regards the optional forms of government which the Legislature is required to draft for presentation to the counties, can be provided in the act or acts setting up such optional forms. In other words, while the Legislature is required to act in the first instance, the Legislature may provide for machinery to permit the voters or the boards of supervisors to initiate a change in their form of government to one of the optional forms of government provided by the Legislature.

Controversy in connection with the amendment was raised by the clause requiring the adoption of any form of county government by a majority of the electors in the county as a whole, in a city containing more than 25 per cent of the population of the county, and in the territory outside such city. This, of course, resolves itself practically into a dual requirement in counties containing large cities: approval by the majority of the voters in the city and approval of the majority of voters outside. Obtaining both of these would mean approval of the new form of government; the lack of either would mean its defeat.

In the case of the majority of the counties of the state, this would seem to be a perfectly reasonable arrangement, protecting both the rural and urban groups. Twenty-nine counties of the state contain cities with sufficient population relative to the population of the entire county to require adoption by the voters of the city. There has been opposition to this amendment, however, from those interested in reorganization of Monroe county among others. Let us see how the amendment would operate in Monroe county from this point of view. The county has a total population of 423,881; Rochester contains 328,132 people, or approximately three-fourths of the population of the entire county. Thus in

Monroe county this situation might readily arise: an improved form of government might be approved by the *majority of voters in the entire county* and by a *majority of voters in Rochester* and yet be rejected by the minority which lives in Monroe county but outside of the city limits of Rochester.

A similar situation might readily obtain in Erie county, where Buffalo contains approximately five-sevenths of the population; in Schenectady county, where of the total population of 125,021, the city of Schenectady has 95,692; in Onondaga county, where Syracuse contains more than half of the total population of the county; in Oneida county, where Utica contains more than half of the population; in Niagara county, where the same is true of Niagara Falls; and in Montgomery county, where Amsterdam has slightly more than half the population of the county. Other counties where there are cities containing approximately half the population and consequently where the same problem might arise are: Albany county with Albany; Broome county with Binghamton; Cayuga county with Auburn; Chemung county with Elmira; Cortland county with Cortland; Fulton county with Gloversville; Rensselaer county with Troy; Tompkins county with Ithaca; and Warren county with Glens Falls. Reference to Tables III and IV will make this clear.

In the case of the other thirteen counties containing cities with more than 25 per cent of the county population, the situation above would be less likely to arise and in the remaining twenty-eight counties, could not arise since in these counties the only requirement under the proposed amendment is the approval of a form of government for the county by a majority of the voters within the county.

Although the amendment may be a definite stumbling block to county reorganization in counties having cities of more than 25 per cent of the population of such counties, in twenty-eight counties where a minority of the voters cannot control action of the majority, the amendment offers a route for better county government. Obviously the legislature felt that the possibilities for constructive reorganization resulting from the adoption of the amendment outweighed the objections.

TABLE III

COUNTIES WITH CITIES EACH HAVING MORE THAN 25 PER CENT OF
THE COUNTY POPULATION

County	Population	City	Population
1. Albany	211,953	1. Albany	127,412
2. Broome	147,022	2. Binghamton	76,662
3. Cattaraugus	72,398	3. Olean	21,790
4. Cayuga	64,751	4. Auburn	36,652
5. Chautauqua	126,457	5. Jamestown	45,155
6. Chemung	74,680	6. Elmira	47,397
7. Clinton	46,687	7. Plattsburg	13,349
8. Columbia	41,617	8. Hudson	12,337
9. Cortland	31,709	9. Cortland	15,043
10. Dutchess	105,462	10. Poughkeepsie	40,288
11. Erie	762,408	11. Buffalo	573,076
12. Fulton	46,560	12. Gloversville	23,099
13. Genesee	44,468	13. Batavia	17,375
14. Jefferson	83,574	14. Watertown	32,205
15. Madison	39,790	15. Oneida	10,558
16. Monroe	423,881	16. Rochester	328,132
17. Montgomery	60,076	17. Amsterdam	34,817
18. Niagara	149,329	18. Niagara Falls	75,460
19. Oneida	198,763	19. Utica	101,740
20. Onondaga	291,606	20. Syracuse	209,326
21. Ontario	54,276	21. Geneva	16,053
22. Oswego	69,645	22. Oswego	22,652
23. Otsego	46,710	23. Oneonta	12,536
24. Rensselaer	119,781	24. Troy	72,763
25. Schenectady	125,021	25. Schenectady	95,692
26. Tompkins	41,490	26. Ithaca	20,708
27. Ulster	80,155	27. Kingston	28,088
28. Warren	34,174	28. Glens Falls	18,531
29. Westchester	520,947	29. Yonkers	134,646

COUNTIES NOT CONTAINING CITIES HAVING MORE THAN 25 PER CENT
OF THE COUNTY POPULATION ^a

1. Allegany	15. Rockland
2. Chenango	16. St. Lawrence
3. Delaware	17. Saratoga
4. Essex	18. Schoharie
5. Franklin	19. Schuyler
6. Greene	20. Seneca
7. Hamilton	21. Steuben
8. Herkimer	22. Suffolk
9. Lewis	23. Sullivan
10. Livingston	24. Tioga
11. Nassau	25. Washington
12. Orange	26. Wayne
13. Orleans	27. Wyoming
14. Putnam	28. Yates.

^a Exclusive of counties in New York City.

TABLE IV

COUNTIES WITH VILLAGES HAVING MORE THAN 25 PER CENT OF THE COUNTY POPULATION

County	Population	Village	Population
Seneca	24,983	Seneca Falls	6,443
Yates	16,848	Penn Yan	5,329

COUNTIES WITH TOWNS EACH HAVING MORE THAN 25 PER CENT OF THE COUNTY POPULATION

County	Population	Town	Population
1. Broome	147,022	1. Union	42,579
2. Franklin	45,694	2. Malone	11,798
3. Greene	25,808	3. Catskill	8,200
4. Hamilton	3,929	4. Indian Lake	1,120
		Long Lake	1,038
5. Nassau	303,053	5. Hempstead	186,735
6. Putnam	13,744	6. Phillipstown	3,982
		South East	3,503
7. Rockland	59,599	7. Orangetown	18,029
		Ramapo	16,321
8. Seneca	24,983	8. Seneca Falls (in- cludes Seneca Falls, village)	7,166
9. Tioga	25,480	9. Barton	7,219
		Owego	7,804
10. Yates	16,848	10. Milo (includes Penn Yan, village)	6,561

Chapter IV

HIGHWAY CONSTRUCTION AND MAINTENANCE

THE earliest settlements of the United States were made along navigable waterways. This was to be expected since the pioneers, and in fact most of their supplies, were transported by ship from Europe. The only existing land travel was by foot, along the Indian trails.

Long before the development of the West, however, the demands of transportation caused these single paths to give way to the tote path, over which such commodities as hides, peltries, ginseng, and bear's grease were carried by pack animals. Wagons at that time were very scarce and roads generally so bad that wheeled vehicles could not traverse them.

With the movement inland, a demand gradually developed for a more economical means of conveying goods. This led finally to the construction of the Lancaster turnpike,¹ the first hard surfaced road in America. Thirty-four years later (1828), Pennsylvania boasted of 3,110 miles of chartered turnpike.²

During this era, most of the states were opening public thoroughfares, but the only really passable roads appear to have been those built by the toll companies.

The federal government made its first appropriation for highway purposes in 1806 when President Jefferson approved an appropriation of \$30,000 for the surveying and construction of the Cumberland road.³ In 1816 an additional \$300,000 was allocated for its completion, but the growth of the road was slow and by 1844 the total expenditure had mounted to nearly \$7,000,000.

The Cumberland road was a distinct success. It is estimated that the traffic over it was not less than 3,000 wagons annually.⁴

By the time the road had reached southern Illinois, however, the railroads had proved their worth as a mode of transportation and the building of national highways ceased.

The maintenance of the existing roads was very poor and taxes levied for road purposes were generally paid in labor. Old accounts of the condition of many of these highways remind one of the Chinese proverb which reads, "A road is good for ten years and bad for a thousand."

¹ The Lancaster turnpike extended from Philadelphia to Lancaster. It was originally surfaced (1792) by throwing on it stones of all sizes, but these were later removed, and stones, all of which would pass a "2 inch ring," were substituted.

² Pennsylvania was far ahead of the other states in this respect.

³ This road was to run from Cumberland on the Potomac river, westward to the Ohio river.

⁴ American Nation, Vol. XIV, p. 100.

Highway development remained at a standstill until the advent of the modern bicycle. This mode of travel took the Nation by storm. Wheel clubs sprang up over the entire country until, in about 1887, a national organization, the League of American Wheelmen, was formed. This became, within a few years of its inception, almost entirely devoted to propaganda for better roads. Its magazine "Good Roads" had a circulation of 30,000.

Largely as a result of the activity of the wheelmen, a National Highway Commission was created in 1892, for the purpose of a general inquiry into the condition of highways in the United States and means for their improvement. Following directly from this work of the Commission, the office of Public Roads Inquiry⁵ was created, with General Roy Stone, a thoroughly capable engineer, in charge.

By the early 1900s, the better road movement had grown to considerable proportions. The advent of the automobile gave promise of future impetus. The Bureau of Public Roads' annual appropriation beginning with \$10,000 in 1893 had grown to \$135,000 in 1911, and by 1923 was approximately three-quarters of a million dollars. The scope of its work had considerably widened and included at that time, educational and research activities in addition to the administration of the Federal Road Act.

It was during this period of activity on the part of the cyclist, that the states began the system of giving aid to the localities within their boundaries in order to foster the construction of more and better highways. Toll roads were to a great extent taken over by the governmental authorities and opened to the free use of the public.

Rapid as was the development of highways from 1890 to 1910, it was not until the world war and its tremendous effect upon the automotive industry, that the highway problem began to assume the mammoth proportions with which we are familiar today.

In 1912, there were about a million cars in the United States. By 1922 there were a million in New York State alone. During the next decade 1922 to 1932 the total car registration in the State of New York increased from 1,009,825 to 2,289,504, and total receipts for motor vehicle registrations rose from \$12,736,364 to \$41,272,035.⁶ Naturally, this increase in the number of motor vehicles resulted also in increased demand for better highways, with the result that during the same ten years highway expenditures in the state ranged from \$100,179,000 in 1922 to a maximum in 1931 of \$236,648,000, and then dropped, due probably to the pressure of

⁵ This has since become the Bureau of Public Roads.

⁶ Reports of the State Tax Commission, 1922-1932.

hard times to \$175,717,893 in 1932. This highway expense represents at present about 16 per cent of the total annual cost of government in the state.

During this period of rapid growth, little attention has been paid to the economics of highway maintenance and construction. The maintenance problem has, in general, been measured only in terms of miles of road, and the relationship of such factors as traffic, climate, topography, width and type of pavement to the investment of funds in road work has received scant attention. Similarly in new construction the comparison of total annual cost for an old and new road has seldom been recognized as a controlling factor in considering whether a new pavement shall be laid or an old one maintained.

It is the purpose of this study to consider the effect of such items as mentioned above, on highway costs, and by so doing, to present a more reliable measure of the maintenance problem in a given unit. We shall further try to apply this measure to selected highway administrative units in the state and determine whether any one type of unit is more efficient.

The data used in this study have been collected as far as possible from primary sources and a physical inspection has been made of the highways in each of the counties considered. Nevertheless much of this data lacks reliability. Records, especially in the smaller units, are frequently incomplete, and in some instances they are entirely missing. However, a conscientious attempt has been made to eliminate from consideration all information which is obviously questionable. Although in some few instances details may be erroneous, the general facts and conclusions reached are sound.

Highway Set-up of New York State⁷

Highway control in the state of New York is vested in 1,603 independent administrative units. Each of these units determines to a large extent its own highway policies and, with the exception of certain grants-in-aid⁸ by the state, raises its own highway moneys.

The largest of these units is the state department, which controls about 12,000 miles of road. The state mileage consists largely of the routes receiving traffic from several different counties. These highways serve essentially as transit facilities operating between important centers of state-wide interest. The state system is over

⁷ Mileages from state reports and Tax Commission reports.

⁸ In 1932 the state paid \$4,107,112.90 to the towns for maintenance and repair of town roads, \$1,987,691.50 to the counties for the construction of county roads, and \$332,972.05 to the towns and counties for snow removal. Page 350, New York State Tax Commission Report 1932.

90 per cent paved and of the remaining 10 per cent only 27.14 miles was dirt in 1933.

There are 57 county systems with a total of about 10,000 miles of road. The individual mileages range from less than 50 to more than 1,000. The county systems are, however, taking over an increasing amount of town mileage and are in general growing.⁹ The county road is essentially a means of transportation between the smaller centers of population within a given county and serves also as a connecting link between the state routes. The county system in most counties is largely paved. Some counties, Onondaga for example, have, however, a considerable high class gravel mileage of the farm to market type.

The 932 towns of the state supervise the maintenance and construction of about 62,000 miles of purely local roads. These roads, with some exceptions, notably those of Westchester, Erie and Monroe, are largely unpaved, narrow, and frequently difficult of passage during the spring of the year. They are traveled almost exclusively by the local residents, and serve as feeder routes to the state and county systems. The accuracy of the town mileage figures is rather open to question.¹⁰ It can be stated definitely, however, that there are a number of towns with less than ten miles of town road to maintain, and several with over one hundred.

The cities and villages constitute an additional 613 units (60 city and 553 village). Collectively they handle about 16,000 miles of urban and suburban streets, mostly paved, and serving, of course, essentially as means of entrance and egress for the citizens in these incorporated areas to and from their residences and places of business. The size of these incorporated units ranges from less than ten miles of road in some of the smaller villages to over five thousand miles in the city of New York. Here again the accuracy of some of the figures is questionable.

The 1932¹¹ report of the State Tax Commission states that a total of \$176,000,000 was expended by the state and its subdivisions on highways and bridges for the year. Of this, the cities expended \$67,000,000, the state \$39,000,000, the towns \$24,000,000, the counties \$24,000,000, and the villages \$10,000,000, the balance being \$12,000,000 interest on bonded indebtedness.

⁹ Of 26 counties examined only one showed county mileage decreasing from 1929 to 1930 and the remaining 25 all showed increased mileages, largely at the expense of town mileages.

¹⁰ The towns receive state aid in proportion among other things to their mileage and there is therefore a distinct tendency to list in the town mileage much road which has to all other intents and purposes been abandoned. In addition there has apparently been little attempt at accurate measurement.

¹¹ The 1933 and 1934 reports were not available when this study was made.

Sources of Income

The cost of highways in the state of New York is met largely by two groups:¹² the owners of motor vehicles and the owners of real estate. The motor vehicle owner group is assessed in four different ways. The motor vehicle license tax, the motor fuel tax, local franchise taxes and license taxes on motor vehicles for hire, and tunnel and bridge tolls. The last mentioned of these is used primarily for the construction and support of specific structures, such as the Holland tunnel, the Arthur Kill bridges, and the Mid-Hudson bridge.¹³ The franchise taxes are essentially local imposts applied by the incorporated areas in which public carriers operate. The amount and basis for these taxes are extremely variable and the income is relatively small.

The motor vehicle and gasoline taxes represent a very substantial amount. It is estimated¹⁴ that these two sources represented an income in 1932 of almost \$82,000,000, or about 46.6 per cent of the total highway expense for the year.

The remaining money necessary for highway operations comes essentially from the general property tax.

The following table gives the amounts and sources of income in millions of dollars for highway use during the period 1922-1932:

TABLE V
Sources of Highway Revenue

YEAR	Total	Motor vehicle	Gas tax	Federal aid	Special assessments for streets	Balance met largely by tax on real estate
1922.....	\$100 18	\$12 74	.....	\$2 86	\$10 42	\$74 16
1923.....	113 47	19 86	.....	3 83	10 45	79 33
1924.....	128 44	24 09	.....	3 93	11 26	89 16
1925.....	147 54	25 51	.....	4 81	15 36	101 86
1926.....	159 90	28 79	.....	4 66	18 21	108 24
1927.....	200 87	31 76	.....	4 37	21 38	143 36
1928.....	207 59	34 88	.....	5 06	19 67	147 98
1929.....	228 71	39 01	\$14 19	3 77	19 68	152 06
1930.....	236 65	40 86	28 08	4 08	23 88	139 75
1931.....	236 30	41 88	30 41	3 54	16 88	143 59
1932.....	175 71	41 27	40 34	14 95	13 10	66 05

The maintenance of city and village streets is paid for, almost entirely, by money from the local treasuries.¹⁵

The town and county highways budgets, however, are augmented by grants-in-aid from the state. In 1933 the Legislature passed an act providing that after 1933¹⁶ there shall be paid by the state to

¹² Federal aid for highways amounts to about 2 per cent of the total outlay.

¹³ The Mid-Hudson bridge is financed directly by the state, but it is anticipated that the cost will eventually be met from tolls.

¹⁴ 1932 report of State Tax Commission.

¹⁵ New York City receives some of the gas and motor vehicle tax moneys from the state.

¹⁶ McKinney's Consolidated Laws, Highway Law, suppl. 1934, § 101.

the several counties in respect to all towns therein an amount to be determined as follows:

(1) To all towns with a highway tax rate of less than 2.25 mills per dollar and a highway tax levy of less than \$37.50 per mile; an amount equal to the amount raised.

(2) To all towns with a highway tax rate of less than 2.25 mills per dollar and a highway tax levy of \$37.50 per mile or over; an amount equal to \$37.50 per mile.

(3) To all towns with a highway tax rate of 2.25 mills or over per dollar; any amount equal to the difference between the amount of the tax and \$75 per mile, provided, however, that no such town shall receive less than \$37.50 per mile.

It was further provided¹⁷ that in 1934 an additional sum should be paid, to be determined as follows:

(1) To all towns with a highway tax rate of less than 2.25 mills per dollar and a highway tax levy of less than \$37.50 per mile; an amount equal to the difference between the amount of said tax and \$37.50, provided the town board raises an additional amount sufficient to make their own tax levy equal to \$37.50 per mile.

(2) To all towns with a highway tax of less than 2.25 mills per dollar an amount which, after deducting therefrom the difference between the amount of said tax and the amount of a tax at 2.25 mills per dollar, shall be not less than the difference between the amount of tax at 2.25 mills on each dollar, and \$75 per mile.

Due to the increasing demand for high type pavements, much of the financing of new roads has in the past been handled by bond issues. There is at present, however, a distinct tendency in New York State to meet an increased proportion of capital outlays from moneys collected by the gasoline and motor vehicle taxes. The extent to which this is advisable will be considered later.

General Findings, Methods and Sources of Information

The following counties were chosen as a representative sample of conditions throughout the state, and the state, county, and town units were examined in each.¹⁸

Albany	Allegany	Broome	Cayuga
Chemung	Clinton	Dutchess	Erie
Essex	Franklin	Genesee	Herkimer
Jefferson	Monroe	Niagara	Onondaga
Orange	Orleans	Putnam	Rensselaer
Rockland	Schenectady	St. Lawrence	

¹⁷ McKinney, 1934 suppl., Highway Laws, § 191-a.

¹⁸ A brief examination indicated the futility of trying to correlate the city and village costs, because of the absence of dependable information and the extreme variability of the factors involved in the problem.

It was quite generally true that the county and state systems were considerably better maintained than the town systems.

Both county and state units had, with few exceptions, a complete record of costs distributed according to the roads on which expenditures were made. They also had accurate mileage information and in many cases the width of each road.

Prior to this year traffic data was not very extensive or dependable. During 1934, however, the counties under the state's leadership have taken counts on all important state and county roads. This work has been carefully planned and for the most part efficiently executed. The resulting information should be extremely valuable when it has finally been tabulated.¹⁹

State and county highways are administered by a group of capable and efficient men quite obviously appointed for their ability, and their knowledge of highway problems.

Administration under the town systems is distinctly variable. New York has some very efficient town highway departments, but they are distinctly not in the majority. The qualifications necessary for success as town superintendent appear more frequently to be vote getting ability rather than expertness in highway work. The present system of elected town superintendents has in many cases resulted in a succession of two-year tenures, whereas the administration of highways is an involved and largely technical problem, a thorough knowledge of which cannot be acquired in so short a period. The result of this has been that the towns, with few exceptions, have paid but little attention to such important items as drainage, vertical curves, alignment, or permanency of structure. In only a few instances have the town roads been maintained in such fashion as to reduce the future costs of road improvement. Town maintenance appears to be largely a matter of sponging up the water instead of repairing the leaks.²⁰

In a few of the counties the county superintendents have done excellent work in bringing the town superintendents under their control and supervision with most gratifying results. The authority to do this, however, is not definitely enough prescribed under the present law to make the condition at all general.

The only town highway records which are available are the mileage data and report to the Comptroller, which the state requires in order that it may determine the amount of state aid. The mileage information is extremely dubious and entirely unclassified in many cases and the expenditures are listed only in total under the general headings of special improvements, general

¹⁹ This information was not available for the present report.

²⁰ Lack of proper drainage is probably one of the worst features of town roads.

repairs, bridges, machinery, snow removal, weeds and brush, and superintendent's salary. This type of record, while entirely satisfactory for general information of the type which the state needs, is by no means sufficient for an accurate detailed determination of highway policies in a given unit.

The data collected for this study are as follows:

From the State: The mileage, width, type, age and a detailed account of expenditures on every state road in the counties visited for the years 1929, 1931, 1932 and 1933.

Maps showing the annual traffic counts taken over a twelve-hour daylight period during the month of August on every state road in the counties visited, for the years 1929, 1931, 1932 and 1933.

A complete record of the annual town reports on highway costs as submitted to the Bureau of Municipal Accounts, in the office of the State Comptroller, for all towns considered and for the years 1929, 1931, 1932 and 1933. These costs were distributed as previously indicated.

From the Counties: The mileage and type of roads maintained by each town for the years 1929, 1931, 1932 and 1933.

An estimate of average width of road in each township.

The mileage and type of the roads in the county system for the years 1929, 1931, 1932 and 1933.

The annual maintenance costs in each county for the same years.²¹

From personal inspections: Inspection trips were made in the company of either the county superintendent or his deputy. Between 100 and 200 miles of road were covered in each of the counties under consideration. A definite attempt was made to cover a wide variety of road types but the samples of each type viewed were chosen at random. Particular attention was paid to those conditions such as topography and geology, which might materially affect costs in any given locality.

In considering highway administration from the standpoint of relative efficiency it is important that we divide our problem into two parts; the maintenance of existing types, and the policy of changing of type. The first part of this study will be devoted to the measurement of maintenance problem in the various units and a comparison of costs.

²¹ In some instances due to the pressure of time under which this survey was made, records are incomplete. In all such cases the fact has been noted on tabulation sheets.

Relative Maintenance Efficiency

Maintenance costs are of two general types. Most of the surface maintenance repairs, such as those of trimming joints on concrete roads, blading of gravel, trimming of shoulders, patching, etc., must be done at rather frequent intervals and should run approximately the same from year to year provided there is no change in other conditions. Certain items, however, such as the oiling of the surface on dirt and gravel, and seal coating on bituminous roads, occur only at periods of two or three or four years. For this reason a four-year period was chosen. The most recent year for which complete data were available was 1933. It was also decided that one pre-depression year might be advisable since there is a decided tendency today to make maintenance costs meet budget restrictions rather than fitting the budget to the demands of the problem. The years finally decided upon, therefore, were 1929, 1931, 1932 and 1933. In some instances, as noted, however, a shorter period was used because of the lack of satisfactory data for one of the years.

Among the factors affecting the cost of highway repair are weather, age, type of road, traffic, width of road, availability of materials, topographic conditions such as mountains, boggy areas, and size and efficiency of the unit.

The sixth and seventh of these have been applied to the analysis only as a means of evaluating the relative value of certain figures where exceptional conditions of this type exist.

The effect of climatic conditions is essentially one of frost action. Water under a road will freeze and cause heaving of the structure wherever the frost can penetrate to a depth in excess of the thickness of the road (or about 18 inches). In addition, poor maintenance may result in water entering the surface of a road and causing damage under less severe weather conditions. Improper drainage may also cause unusual winter troubles in that the water is not taken away and may be nearer the surface. In general, the counties of New York State are all subject to temperatures which will cause at least $1\frac{1}{2}$ feet to 2 feet of frost penetration with the result that climatic conditions should make little relative difference²² in the road bill provided we eliminate the cost of snow removal from our computations and provided further that roads are about equally well built²³ and properly maintained.

²² Other items have restricted our comparisons to counties which further reduces the likelihood of difference in climatic effect.

²³ Specifications on most highway construction work today are reasonably constant. The state specifications are generally accepted as standards.

TABLE VI
NIAGARA COUNTY MAINTENANCE COST DATA FOR VARIOUS AGES AND TYPES OF ROAD

ROAD NAME	No.	Length	Type	Year built	MAINTENANCE COST										Construction cost of roads
					1929		1930		1931		1932		1933		
					Total cost	Cost per mile	Total cost	Cost per mile	Total cost	Cost per mile	Total cost	Cost per mile	Total cost	Cost per mile	
Barker — W. Somerset.	3	2.96	Bit. Mac.	1912-13	\$243.42	\$82.84	\$6,319.78	\$2,155.06	\$257.64	\$87.04	\$183.79	\$62.09	\$163.13	\$55.11	\$17,368.31
Upper Mountain, Pt. 1.	5	2.26	Bit. Mac.	1912-13	6,171.37	2,730.69	2,887.31	1,277.57	317.57	140.52	269.24	119.13	272.78	120.69	20,327.71
Lockport Road	6-A	1.71	Brick.....	1927	1,332.51	77.49	424.78	243.11	1,579.39	923.63	120.54	70.49	94.43	55.22	70,642.91
Lockport Road	6-B	2.74	Brick.....	1928	1,302.90	475.51	407.69	148.79	310.33	113.26	223.58	81.60	483.78	176.56	116,458.00
Saunders — Settlement.	9-A	1.47	Conc.....	1923	120.48	81.96	161.38	109.78	173.63	118.12	167.51	113.95	49.81	*33.88	41,632.77
Upper Mountain.	11-A	2.69	Conc.....	1929	.....	.....	1,452.68	551.18	215.85	80.24	371.63	138.15	178.50	66.96	96,507.69
Chestnut Ridge.	14	2.98	Bit. Mac.	1915	676.00	226.84	1,495.97	502.00	119.74	40.18	413.07	138.61	366.93	123.13	26,751.20
Quaker Road.	15	7.55	Conc.....	1915	5,896.58	771.73	2,164.05	286.63	12,968.97	1,717.48	479.58	63.52	910.01	*29.87	54,791.39
Saunders — Settlement.	16-A	1.90	Conc.....	1922-23	447.44	235.49	731.18	411.15	351.20	184.54	558.94	294.18	55.24	29.87	60,816.09
Warren's Cove. — S. Wilson.	18	5.27	Bit. Mac.	1917-18	2,512.90	476.83	4,043.38	767.25	12,102.21	2,296.43	131.12	24.88	125.80	35.83	46,174.53
Lockport Road.	24-A	4.19	Bit. Mac.	1928	4,339.09	1,035.58	2,583.79	617.65	3,259.03	777.81	352.15	100.61	299.55	85.60	45,210.13
Hess Road.	27	3.50	Bit. Mac.	1919-20	2,296.17	656.05	5,013.35	1,432.59	14,816.13	4,233.18	352.15	100.61	299.55	85.60	22,939.86
Lockport Road.	28	2.25	Bit. Mac.	1923	2,000.40	885.13	1,632.25	72.82	507.93	224.76	201.24	89.04	345.32	159.80	95,876.76
Slayton Settlement.	30	1.39	Bit. Mac.	1923-24	220.90	156.92	1,451.23	1,044.05	204.88	147.40	242.45	174.42	235.85	69.68	95,876.76
Chestnut Ridge.	31	2.30	Conc.....	1923-24	221.55	96.33	339.82	156.44	60.14	26.15	238.89	115.09	149.97	46.38	47,681.12
Mapleton Road.	32	3.10	Bit. Mac.	1921-22	138.17	44.58	119.52	6.50	2,417.45	779.82	356.78	115.09	149.97	46.38	47,681.12
Upper Mountain, Pt. 2.	33	4.56	Conc.....	1922	4,309.09	944.98	451.93	99.11	1,277.22	280.09	3,628.12	70.99	70.99	153.94	15,312.67
Upper Mountain.	37	0.53	Conc.....	1922	592.27	1,117.49	199.80	976.98	31,961.65	1,632.86	368.75	182.19	218.17	108.00	49,300.00
Military Road.	39	2.02	Conc.....	1922	646.61	174.76	656.86	177.55	724.77	195.88	396.75	107.23	781.04	210.98	55,438.64
Beach Ridge.	39-A	3.70	Conc.....	1919-20	534.18	160.41	2,967.01	890.99	213.14	64.01	1,169.62	951.24	700.50	211.98	93,500.00
Campbell Blvd.	41	0.39	Conc.....	1922	966.47	2,478.15	191.33	490.59	520.04	1,533.44	65.41	167.72	9.57	24.54	16,792.15
Lockport Road.	44	2.86	Conc.....	1922-24	353.98	123.77	274.54	95.99	170.76	59.71	287.65	100.58	442.03	154.66	99,885.52
Comer Road.	46	4.71	Bit. Mac.	1924	549.62	119.82	630.17	133.79	353.62	75.08	322.30	68.43	678.38	144.03	91,581.06
Tonawanda Creek.	48	4.61	Conc.....	1925	.....	.....	686.92	162.63	359.63	84.73	607.29	142.39	205.02	77.14	136,588.68
Wilson — Burt.	52	4.25	Conc.....	1925	.....	.....	686.92	162.63	359.63	84.73	607.29	142.39	205.02	77.14	136,588.68
Wolcottville — Royalton.	55	3.97	Conc.....	1925	.....	.....	686.92	162.63	359.63	84.73	607.29	142.39	205.02	77.14	136,588.68
Thrall Road.	64	2.04	Conc.....	1927	473.26	\$31.99	474.78	232.74	344.07	86.67	152.33	38.97	274.59	69.17	139,732.30
Hess Road, Part 2.	74	2.49	B. M.....	1929	.....	.....	454.51	114.49	179.78	137.15	250.65	122.87	358.19	175.58	70,471.85
North Canal Road.	77	2.37	Conc.....	1929	.....	.....	454.51	114.49	179.78	137.15	250.65	122.87	358.19	175.58	70,471.85
Randall Road.	83	2.62	Conc.....	1930	.....	.....	1,745.67	736.57	242.55	102.54	214.77	90.62	185.93	78.45	75,905.16
Wilson — Burt Road.	84	1.75	Conc.....	1930	.....	.....	.....	.....	224.05	82.52	235.74	80.98	273.39	104.55	74,642.90
Beattie Ave. Road.	85	3.67	B. M.....	1930	.....	.....	.....	.....	96.17	54.95	138.61	79.21	246.23	140.70	52,310.44
									552.61	160.57	348.10	94.85	318.36	86.76	80,599.10

* No good, taken over by state.

† No work done except repairing bridge.

Apparently, under a maintenance program which provides for regular maintenance of a road or pavement, age, as such, does not greatly affect costs, after the first few years. It is true, however, that road design today is based on a much higher use factor than in previous years. This is particularly true of the bituminous types, with the result that the newer roads are built to withstand more and heavier traffic than the old ones. The preceding table showing date of construction and maintenance costs for various types of road in Niagara county will serve to illustrate this.

The type of road also represents to a large extent the type of service which is demanded. Many conditions which are quite satisfactory on and along a dirt road would cause an avalanche of public protest if permitted to exist along a concrete one. Due to this, and due also to the need for greater expenditures in order to properly protect the large investment involved in a high type road, as well as the demand of high speed traffic for safety devices such as warnings, guard rails and greater surface smoothness, the basic costs regardless of traffic are apparently higher for some of the high type roads than for the low.

The following table of cost distribution for maintenance of the Westchester county road system will indicate some of the items which would obviously not occur on low type roads.

TABLE VII
DISTRIBUTION OF MAINTENANCE CHARGES FOR WESTCHESTER
COUNTY HIGHWAY DEPARTMENT

Total mileage=124 miles all paved, of which 103 miles is concrete.

Item	1932	1933
Truck hire	\$5,143 48	\$3,212 43
Cleaning road and catch basins.....	7,165 85	2,128 95
Shoulder and gutter work.....	9,880 08	13,885 41
Traffic lanes and pouring joints.....	2,042 82	1,642 11
Fence work	671 24	634 44
Sign work	1,412 27	163 77
Paving of shoulders.....	4,543 11	3,143 18
Tree trimming and spraying.....	488 70	1,746 40
Miscellaneous	1,928 50	654 36
Materials	15,075 23	16,541 35
Pavement repairs	791 57	2,584 95
Total	<u>\$59,142 85</u>	<u>\$46,337 35</u>

In addition to these basic costs, the difference in the cementing material used in different types of road²⁴ results in a difference in their ability to resist impact and the abrasive action of friction.

²⁴ Clay or stone dust, bitumin, and Portland cement,

Traffic, the cause of impact and abrasion, therefore affects the costs²⁵ probably in direct proportion to the tonnage.

In order properly to compare the effect of this traffic item we must also know the width of traveled way. The unit of highway used in this study is a surface one mile long and one foot wide. This will enable us to compare cost and traffic on the basis of cost of maintenance per unit of road per ton of traffic.

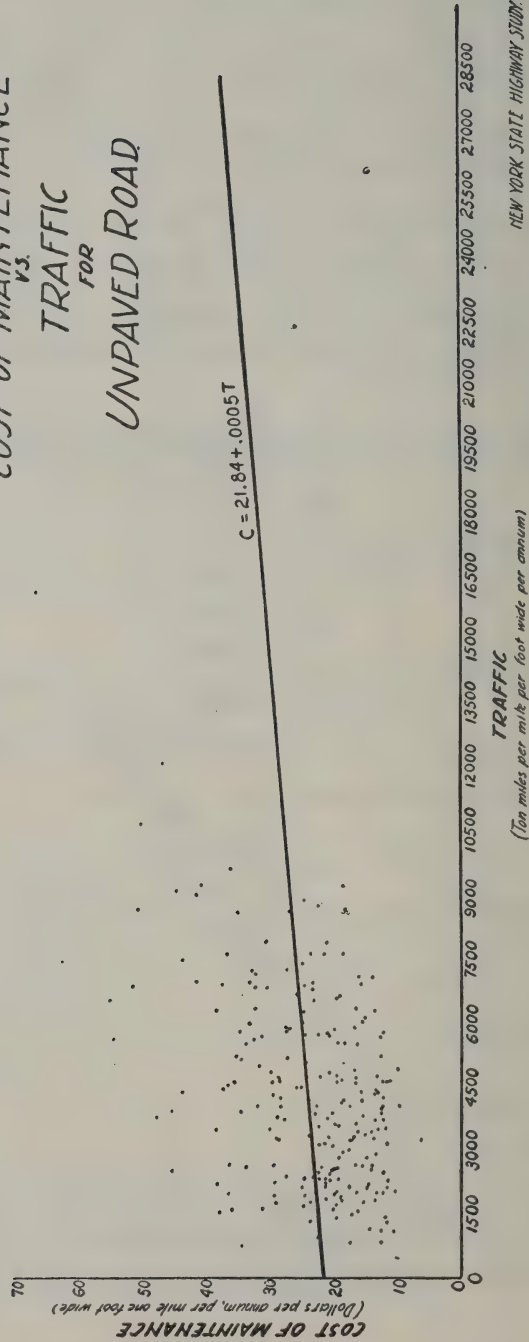
The items of geology, topography, and labor and material prices, are difficult of evaluation and it was therefore felt that it would be advisable to make comparisons among units in which these conditions were reasonably constant. The counties presented, with few minor exceptions, just such a grouping, and it was therefore decided to compare in costs only the various highway departments existing in a given county.

²⁵ Dean Agg of the Iowa State Experimental Station presents the following equations representative of surface maintenance costs in the Mississippi Valley:

$$\begin{array}{l}
 \text{Best gravel} \\
 \text{and waterbound macadam} = \frac{500 + \frac{\text{Annual tons}}{3000}}{\text{width}} \\
 \\
 \text{Bituminous macadam} = \frac{350 + \frac{\text{Annual tons}}{4500}}{\text{width}} \\
 \\
 \text{Sheet asphalt and asphaltic conc.} = \frac{100 + \frac{\text{Annual tons}}{4500}}{\text{width}} \\
 \\
 \text{Portland cement concrete} = \frac{80 + \frac{\text{Annual tons}}{6000}}{\text{width}} \\
 \\
 \text{Ordinary earth} = \frac{150 + \frac{\text{Annual tons}}{3000}}{\text{width}} \\
 \\
 \text{Best earth} = \frac{250 + \frac{\text{Annual tons}}{3000}}{\text{width}} \\
 \\
 \text{Ordinary gravel} = \frac{300 + \frac{\text{Annual tons}}{3000}}{\text{width}}
 \end{array}$$

CHART 11

*COST OF MAINTENANCE
vs.
TRAFFIC
FOR
UNPAVED ROAD*



Under these circumstances, if the effect of traffic on maintenance costs for paved and unpaved roads can be determined²⁶ and the effect thereof on the roads of each unit evaluated, the size of maintenance problem handled by each highway department within the county can be expressed in terms of units which will be equivalent except for size of unit and efficiency of administration. It follows then that any difference in cost per equivalent unit between departments in the same county must be due to a difference in size and efficiency.²⁷ The theory and procedure used in estimating traffic are given in the appendix see "Estimate of Traffic."

Tables V, VI, and VII of Appendix, show the average²⁸ annual costs of maintenance per mile of road one foot wide and the annual traffic in ton miles per mile one foot wide²⁹ for all of the units considered. These two variables were plotted against each other for all units having only unpaved roads.³⁰ By plotting a scatter diagram it is readily seen that some ten points are excessively at variance with the remaining values and it was therefore assumed that these figures were in error for one reason³¹ or another and they were accordingly excluded from the calculations. In addition it was found that the points for Erie county were so widely scattered as to indicate a similar situation.³² All these deleted items have been so noted in the table.

The resulting plot is shown in chart 11. There are no units other than towns which are 100 per cent unpaved. It should be noted here that although the points "en masse" show a very definite trend toward higher values for greater traffic, the dispersion is rather wide. As will be seen later this is not true of the state and county figures when plotted, and it is felt therefore that the wide range indicates that town highway administration under the present system is more variable and inconsistent than state and county highway administration.

The resulting equation, $\text{cost} = \$21.84 + .0005 \text{ traffic}$, which was obtained by fitting a curve by least squares to the data, probably

²⁶ Lack of available data made it necessary to limit the classification to these two general types.

²⁷ The effect of traffic has been corrected for and all other variables except these two are held constant.

²⁸ Costs are based on the averages for 1929, 1931, 1932 and 1933.

²⁹ The estimated values of traffic were used for town and county figures, and the state count was accepted for state roads except where state figures were incomplete.

³⁰ Restricting the values to those for unpaved road eliminated the variable due to pavement.

³¹ This may be due either to incorrect data, conditions other than assumed in estimating traffic, and the resulting error therein, or improper management.

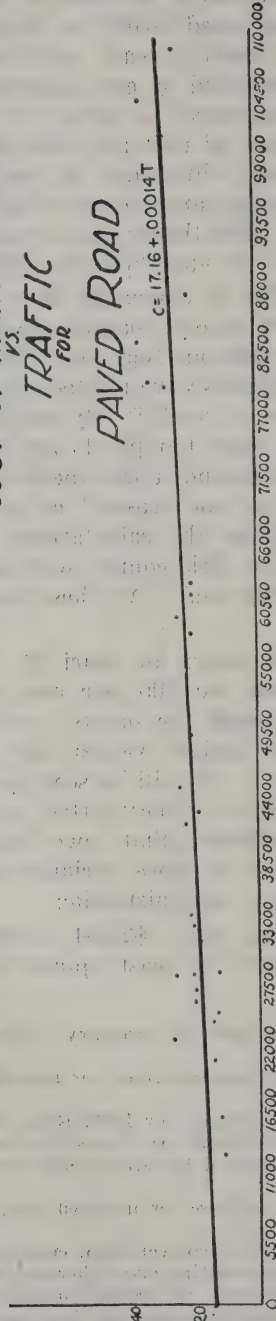
³² This is probably due largely to special conditions around a large city which would affect the assumptions made in the traffic estimate.

CHART 12

*COST OF MAINTENANCE
vs.
TRAFFIC
FOR
PAVED ROAD*

$$C = 17.16 + .00014T$$

*COST OF MAINTENANCE
(Dollars per annum per mile one foot wide)*



TRAFFIC

(Ten miles per mile one foot wide per annum)

gives a basic value (\$21.84) which is higher than that which would be obtained from a group of perfectly run units.³³ The traffic factor however, is probably reasonable.³⁴

By substituting the values for each highway unit in this equation, an estimate of theoretical cost of unpaved road maintenance in each town, county and state district has been made.³⁵

The same procedure was next followed with the units in which all roads were paved. Due to the existing set up all of these units fell either in the state division or county classification. A plot of these points, chart 12, shows a much narrower range of variation indicating that there is considerably more consistency in costs in these larger units than was present in the smaller, town units. The county units as a group show slightly lower basic costs, due probably to the fact that the state units spend more money on road-side appurtenances. The traffic factor for the two is however about the same. The resulting equation found by least squares was $\text{cost} = \$17.16 + .00014 \text{ traffic}$.

By substituting the values for each highway unit in this paved road equation, a theoretical cost of maintenance is obtained for the paved road in each town, county and state district.³⁶

By collecting these costs in the units which have both paved and unpaved mileage to maintain, and dividing the estimated figure by the number of miles of road one foot wide, a value was determined for the theoretical cost per mile one foot wide in each.

It was next assumed that the value of \$21.84 in the unpaved road equation represented the cost of maintenance of a dirt road carrying no traffic.³⁷ This will be referred to in the remainder of the report as the cost of maintenance of the minimum dirt mile.

A factor was then obtained for each unit by dividing the theoretical cost per mile in each unit by the cost of maintenance of the minimum dirt mile. This factor when multiplied by the number of miles of road one foot wide in the corresponding unit

³³ Since the probability of sub-perfect operation is decidedly greater than that of super-perfect.

³⁴ The value of $\frac{1}{2500}$ matches reasonably the value of $\frac{1}{3000}$ as obtained by Dean Agg at Iowa State (Bulletin 69 Iowa State Experimental Station).

³⁵ This estimate assumes that traffic is the only variable. This is not strictly true, but if we compare only units in which the other factors are constant we can still get a reasonable comparison of efficiency.

³⁶ This estimate is based on the assumption that traffic is the only variable affecting costs.

³⁷ Even with no traffic there would be a certain basic cost of repairing damage by the elements and keeping the road ready for traffic.

gave a mileage figure which represents the number of minimum dirt miles which could be maintained with the amount of money represented by estimate of theoretical cost for each department. This figure will in the future be referred to as the *Equivalent Dirt Mileage* (E. D. M.) of the unit in question.

The actual cost of maintenance in each unit divided by the Equivalent Dirt Mileage thereof will represent the actual cost of maintenance per equivalent dirt mile.

Next, the various units must be grouped into classifications having similar conditions as to geography, geology, climate, material and labor costs, etc. A comparison of the cost per E. D. M. within each grouping, should show only such differences as are due to efficiency of administration and size of unit. As has been previously mentioned, such a grouping is obtained if only units in the same county are compared.

The following pages therefore are devoted to a brief description of conditions in each county as determined from inspection trips and a comparison of cost per E. D. M. for the state, county, and town highway departments therein.

ALBANY COUNTY	
Name of town	Cost per E.D.M.
Berne	\$12.50
Bethlehem	92.05
Coeymans	18.71
Colonie	73 49
Guilderland	18.10
Knox	13.85
New Scotland	25.47
Rensselaerville	10.10
Westerlo	10.45
Total	\$274.72
Average	30.52
	Cost per E.D.M.
State	\$23.47
County	12.78
Average of towns.....	30.52

In Albany county the county costs are lower than either the state or the town average. State and county maintenance in Albany is good. Of the town roads, those of Colonie and Bethlehem were rather well maintained and had a moderate percentage of inter-

mediate bituminous macadam. On the remaining roads, maintenance was only fair and in no wise up to the state and county standard. The town roads in general showed need of ditch and grade improvement although these items appear to have been receiving more attention during the last year or two.

The county has been distinctly leaning toward construction of the farm to market type, and is, as a result, apparently one of the few counties in which the mistake of overpaving has definitely not been made.

ALLEGANY COUNTY

<i>Name of town</i>	<i>Cost per E.D.M.</i>
Alfred	\$16.81
Allen	15.72
Alma	27.63
Almona	11.28
Amity	15.20
Andova	18.48
Angelica	12.18
Belfast	16.97
Birdsall	10.99
Bolivar	25.54
Burns	20.57
Caneadea	17.80
Centerville	12.80
Clarksville	17.54
Cuba	14.11
Friendship	17.69
Genesee	47.80
Granger	12.70
Grove	14.04
Hume	21.61
Independence	11.21
New Hudson	11.60
Rushford	11.26
Scio	16.20
Ward	13.60
Wellsville	21.11
West Almond	12.72
Willing	11.03
Wirt	20.74
<hr/>	
Total	\$496.93
Average	17.13

	<i>Cost per E.D.M.</i>
State	\$24.24
County..... (estimate from county letter)	18.10
Average of towns	17.13

Allegany is a very mountainous county with the result that drainage is a considerable problem. The county and state have met this problem admirably and appear in general to be doing a good job of maintenance. The town improved roads are moderately maintained, but cannot compare in quality with those of the state and county. The unimproved town roads of which there is a considerable mileage are distinctly lacking in ditching and drainage and are ofttimes impassable. The amount of money spent annually on these unimproved roads probably is not in excess of \$3.50 to \$6.50 per mile one foot wide, and it is to be expected therefore that the average costs for the towns would be relatively low. A comparison between state, county and average town costs shows this to be the case, but the difference of 97 cents between the county and town figure is certainly not sufficient to outweigh the great superiority of the county service.

BROOME COUNTY

<i>Name of town</i>	<i>Cost per E.D.M.</i>
Barker	\$14.10
Binghamton	11.01
Chenango	22.44
Colesville	16.93
Conklin	26.97
Dickinson	30.77
Fenton	28.53
Kirkwood.....	15.72
Lisle	19.61
Maine	11.49
Nanticoke	20.24
Sanford	11.28
Triangle	18.30
Union	35.36
Vestal	14.69
Windsor	9.89
Total	\$307.33
Average	19.21

	<i>Cost per E.D.M.</i>
State	\$18.22
County	25.51
Average of towns	19.21

In Broome county, state and county maintenance is good. Most of the town roads are in fair condition with very little bad and very little really excellent maintenance. No great attention has been paid to vertical curves and ditches could be improved. The shaping and road surface is generally good. The towns of Broome county are fortunate in having available considerable native shale rock and goodly deposits of a fair grade gravel. In Broome as in Allegany, the major problem is one of drainage and since the county pays more attention to this item than the towns, we might expect it to reflect on the costs.

The county superintendent has been associated with town and county work for the last thirty or thirty-five years, and many of the town superintendents are likewise long term men.

A comparison of costs as indicated in the accompanying table, shows the state to be lowest, the town average next, and the county highest. The range, however, is not great.

CAYUGA COUNTY

<i>Name of town</i>	<i>Cost per E.D.M.</i>
Aurelius	\$49.15
Brutus	18.97
Cato	18.93
Conquest	16.51
Fleming	25.99
Genoa	26.87
Ira	19.36
Ledyard	36.37
Locke	21.01
Mentz	34.32
Montezuma	27.88
Moravia	18.11
Niles	23.81
Owoseo	61.40
Scipio	30.06
Sempronius	17.80
Sennett	25.52
Spingport	34.96
Sterling	22.19

<i>Name of town</i>	<i>Cost per E.D.M.</i>
Summerhill	13.15
Throop	26.53
Venice	20.73
Victory	19.14
<hr/>	
Total	\$608.76
Average	26.47

	<i>Cost per E.D.M.</i>
State	\$14.11
County	7.64
Average of towns	26.47

The town roads of Cayuga county are all unpaved. They are in general maintained with stone and gravel but need ditching and honing to put them in first class shape. Cayuga presents an interesting example of the greater efficiency of the larger unit. Much of the county work is done under the town superintendents as foremen and one would expect therefore that costs in town and county should be about the same. Actually, however, county costs are slightly more than one quarter those for the average of the towns. It is interesting to note in addition that the county does considerable retread out of its maintenance fund.

CHEMUNG COUNTY

<i>Name of town</i>	<i>Cost per E.D.M.</i>
Ashland	\$41.80
Baldwin	7.23
Big Flats	11.65
Catalin	6.99
Chemung	12.59
Elmira	28.19
Erin	7.33
Horseheads	18.71
Southport	22.41
Van Effen	10.80
Veteran	10.70
<hr/>	
Total	\$178.40
Average	16.22

	<i>Cost per E.D.M.</i>
State	\$20.06
County	27.78
Average of towns	16.22

Chemung town road administration is another excellent example of the value of having organization and experienced men in charge of highway work. The county superintendent holds monthly meetings of the town superintendents at which problems are freely discussed. It is also significant that most of these town superintendents have held office for a number of years. The town roads are in good shape with those of Southport slightly the best and those of Baldwin and Catlin slightly the poorest.

County and state maintenance are both good, and I should say somewhat better than any of the towns.

CLINTON COUNTY

<i>Name of town</i>	<i>Cost per E.D.M.</i>
Altona	\$19.70
Ausable	31.86
Beekmantown	18.39
Black Brook	31.70
Champlain	27.80
Chazy	21.49
Clinton	17.39
Dannemora	42.40
Ellenberg	14.25
Mooers	14.80
Peru	15.02
Plattsburg	31.50
Saranac	21.41
Schuyler Falls	21.80
Total	\$329.51
Average	23.54

	<i>Cost per E.D.M.</i>
State	\$27.10
County	35.30
Average of towns	23.54

Clinton county is very mountainous. Drainage is a serious problem but is somewhat alleviated by the presence in many cases of a fairly pervious soil. Town maintenance is decidedly inferior to that of county and state. About 25 or 30 per cent of the town roads are impassable at certain times of the year. As may be seen from table the towns have the lowest maintenance costs, with the state second and the county highest. The superiority of county and state work may, however, account for this.

DUTCHESS COUNTY

<i>Name of town</i>	<i>Cost per E.D.M.</i>
Amenia	\$30.99
Beekman	19.50
Clinton	15.19
Dover	19.96
East Fishkill	9.06
Fishkill	20.00
Hyde Park	50.20
LaGrange	15.82
Milan	15.83
Northeast	26.74
Pawling	40.80
Pine Plains	25.35
Pleasant Valley	24.40
Poughkeepsie	33.46
Red Hook	30.60
Rhinebeck	28.20
Stanford	14.07
Union Vale	14.34
Wappinger	23.98
Washington	25.80
<hr/>	
Total	\$484.29
Average	24.22

	<i>E.D.M.</i>
	<i>Cost per</i>
State	\$44.10
County	24.34
Average for towns	24.22

In Dutchess the county department makes a considerable attempt to exercise control over the town superintendents. These men are used on a considerable portion of the county maintenance work and their mechanical equipment is hired from time to time by the county thereby increasing the use factor for machinery. The result of this appears to be a rather good quality of both county and town maintenance and costs for the two units which are almost the same. Both town and county maintenance costs in Dutchess county are slightly more than half of those for the state. Part of this difference in cost, however, may be attributed to the unusual concentration of traffic on the Albany Post road which is part of the state system.

ERIE COUNTY

<i>Name of town</i>	<i>Cost per E.D.M.</i>
Alden	\$43.40
Amherst	41.00
Aurora	74.30
Boston	24.30
Brant	47.00
Cheektowaga	10.74
Clarence	31.60
Colden	21.78
Collins	32.61
Concord	24.39
East Hamburg	65.50
Eden	41.98
Elma	57.60
Evans	56.70
Grand Island	60.90
Hamburg	55.40
Holland	26.50
Lancaster	70.00
Marilla	34.40
Newstead	34.50
North Collins	22.10
Sardinia	29.40
Tonawanda	41.20
Wales	23.70
West Seneca	79.00
Total	\$1,050.00
Average	42.00

	<i>Cost per E.D.M.</i>
State	\$16.10
County	21.80
Average for towns	42.00

The towns of Erie county maintain a relatively small number of roads. The state and county units, especially the latter, are unusually large. Tonawanda and Amherst appear to be the only towns which have really good town roads. In the remaining townships, town roads are narrow and do not appear to get very much traffic or attention. The town mileages include a considerable number of subdivision streets, many of which have not progressed beyond the planning stage, and could therefore well have been omitted from the cost computations. Despite this, both county and state show costs of about half the average town figures. County and state maintenance is excellent and it would appear that both these units are giving better service for much less money.

ESSEX COUNTY

<i>Name of town</i>	<i>Cost per E.D.M.</i>
Chesterfield	\$15.61
Crown Point	17.32
Elizabethtown	21.87
Essex	20.02
Jay	25.13
Keene	28.08
Lewis	16.78
Minerva	12.40
Moriah	58.85
Newcomb	201.70
North Elba	52.55
North Hudson	57.60
Saint Armand	20.20
Schroon	19.59
Ticonderoga	20.27
Westport	22.94
Willsboro	22.73
Wilmington	20.34
Total	\$653.98
Average	36.33

	<i>Cost per E.D.M.</i>
State	\$19.53
County	21.08
Average of towns	36.33

All three highway groups in Essex county do maintenance work of good quality. The towns, which are the only units with unpaved road, are somewhat handicapped by the lack of first class gravel. The only rock available is a bastard granite not particularly suited to highway work. On the other hand, the towns have inherited a goodly mileage of excellent gravel and dirt road from the county which, in its recent revision of the county map, retained only paved roads on the county system.

Again, in Essex county, the average cost of the towns is the highest with the county and state considerably lower and only \$1.55 apart.

FRANKLIN COUNTY

<i>Name of town</i>	<i>Cost per E.D.M.</i>
Altamount	\$147.80
Bangor	22.84
Belmont	14.50
Bombay	12.67
Brandon	13.16
Brighton	100.35
Burke	13.72
Chateaugay	26.22
Constable	13.72
Dickinson	13.80
Diane	22.44
Fort Covington	7.85
Franklin	32.34
Harriestown	37.76
Malone	23.28
Moirs	14.97
Santa Clara	72.99
Waverly	21.63
Westville	11.64
<hr/>	
Total	\$623.68
Average	32.82
<hr/>	
	<i>Cost per E.D.M.</i>
State	\$21.10
County	15.50
Average for towns	32.82

Franklin county has a very limited supply of gravel, which to some extent hampers unpaved road maintenance.

Both county and state systems are well maintained, and town work is of a mediocre calibre. Town mileage in general could be considerably improved by proper ditching and shaping.

The roads of the county system are almost all of recent construction and this fact undoubtedly affects county costs in a downward direction. This last item, however, is not sufficient to account for the vast difference between town and county costs, especially when the fact that county maintenance is greatly superior is considered.

The county cost figure of \$15.50 is \$5.60 below state costs and \$17.32 less than the average town expense.

GENESEE COUNTY		
<i>Name of town</i>		<i>Cost per E.D.M.</i>
Alabama		\$36.81
Alexander		28.18
Batavia		28.07
Bergen		33.06
Bethany		37.40
Byron		44.45
Darien		29.49
Elba		23.22
LeRoy		29.00
Oakfield		59.83
Pavilion		30.67
Pembroke		28.45
Stafford		76.43
Total		\$485.06
Average		37.31
		<i>Cost per E.D.M.</i>
State		\$24.78
County		17.08
Average for towns		37.31

County and state maintenance in Genesee county is good. Among the towns, LeRoy stands out as the best. This town is blessed with excellent natural conditions and road maintenance, as a result, is rather good. The remaining towns are not more than

fair. Most of the roads lack shape and drainage, but Mr. Phelps, who at the time of the inspection was deputy county superintendent, is making considerable progress with the various town superintendents towards correcting this situation.

The county is essentially a farming community and the town problem seems to be largely one of getting the farmer "out of the mud."

Once again reference to the table shows that the county costs are lowest, state next, and the average of the towns by far the highest.

HERKIMER COUNTY

<i>Name of town</i>	<i>Cost per E.D.M.</i>
Columbia	\$11.82
Danube	34.70
Fairfield	23.12
Frankfort	26.80
German Flats	52.77
Herkimer	41.45
Litchfield	23.87
Little Falls	36.60
Manheim	66.90
Newport	19.19
Norway	11.62
Ohio	17.08
Russia	11.55
Salisbury	11.56
Schuyler	14.81
Stark	18.80
Warren	20.53
Webb	57.10
Winfield	23.53
<hr/>	
Total	\$523.80
Average	27.57
<hr/>	
	<i>Cost per E.D.M.</i>
State	\$22.20
County	17.88
Average of towns	27.57

General maintenance of state, county and town roads in Herkimer county appeared to be fairly good. Even the unimproved roads were generally well shaped and ditched. Of the towns,

Danube had the best and Newport the poorest town roads. Columbia and Frankfort ranked well up. Fairfield has been doing considerable work in the last few years in order to overcome the handicap of poor maintenance prior to that time.

The county is mountainous and the upper portion of the county is in the Adirondack Park area.

The county is at present pursuing a policy of 10 ft. wearing surface in its road construction, and judging from costs this policy is justified.

Once again the county is low, state next, and town high when costs are compared.

JEFFERSON COUNTY	
<i>Name of town</i>	<i>Cost per E.D.M.</i>
Adams	\$31.00
Alexander	42.50
Antwerp	13.32
Brownville	23.68
Cape Vincent	21.30
Champion	37.70
Clayton	23.42
Ellisbury	24.30
Henderson	40.90
Hounsfield	33.60
LeRoy	18.90
Lorraine	35.40
Lyme	42.70
Orleans	32.40
Pamela	27.60
Philadelphia	40.00
Rodman	20.40
Rutland	42.60
Theresa	28.00
Watertown	42.40
Wilma	56.90
Worth	19.10
Total	\$694.12
Average	31.55
	<i>Cost per E.D.M.</i>
State	\$23.20
County	28.20
Average of towns	31.55

In Jefferson county, state and county maintenance is good.

The towns visited (about half) had roads which were apparently well sub-based and should, therefore be passable at all times. With the exception of Lorraine, however, they were not at all well shaped.

Town maintenance is not as good as state and county maintenance.

In Jefferson county, as in several of the previously listed counties, the state and county are both supplying better maintenance for less money than the towns.

MONROE COUNTY

<i>Name of town</i>	<i>Cost per E.D.M.</i>
Brighton	\$105.40
Chili	46.70
Clarkson	11.52
Gates	100.90
Greece	48.51
Hamlin	73.00
Henrietta	52.50
Irondequoit	54.50
Mendon	32.68
Ogden	48.10
Parma	52.20
Penfield	44.10
Preinton	93.50
Pittsford	47.50
Riga	48.40
Rush	48.50
Sweden	66.40
Webster	95.50
Wheatland	47.30
<hr/>	
Total	\$1,117.21
Average	58.80

	<i>Cost per E.D.M.</i>
State	\$14.03
County (includes reconstruction)	33.30
Average for towns	58.80

Monroe county is largely suburban to Rochester and the road receives, therefore, a great deal of traffic. A large percentage of

all of the Monroe roads are paved. They all appear to be well built and well maintained.

The county superintendent uses the town superintendents as foremen, and also rents their mechanical equipment on the county construction and maintenance work, provided they show the proper ability and co-operation. As a result he has, in effect, direct supervision of the town work. He also enforces his power of approval of town projects which means that he can, to a certain extent, work toward a general county plan. This has been done in the past, and the policy is being continued.

Several of the towns have a considerable number of subdivision streets to maintain which do not show in the town mileage and these towns will therefore show high maintenance costs.

The condition here is somewhat comparable to the one in Cayuga county, in that the same men work more economically under the larger county system than they can in the town set-up.

State maintenance, while most satisfactory, does not appear to be as good as that of the county, and this, probably to some extent, explains the differences between the two in cost. In addition, the county cost includes reconstruction, an item which has been eliminated in the others.

NIAGARA COUNTY	
<i>Name of town</i>	<i>Cost per E.D.M.</i>
Cambria	\$40.00
Hartland	21.10
Lewiston	58.51
Lockport	27.05
Newfane	17.67
Niagara	117.50
Pendleton	21.20
Porter	44.00
Royalton	24.20
Somerset	24.25
Wheatfield	32.18
Wilson	36.50
Total	\$464.16
Average	38.68
	<i>Cost per E.D.M.</i>
State	\$18.05
County	6.23
Average for towns	38.68

County and state highway maintenance in Niagara county is good, while on town roads it is rather variable.

Amongst the towns, Niagara Falls, which incidentally has a very small mileage, is decidedly the best. In general, the roads of the towns in the northern section of the county are fairly good, but those in the southern area are in need of shaping for drainage. Maintenance in the towns consists largely of applying stone or gravel. Some of the towns drag and grade their roads. Vertical curves generally are not well taken care of, with the result that when the county takes over a highway to pave it, there is practically no salvage value even though the road has metal in it.

The county keeps excellent cost records, both on construction and maintenance and does a first class job.

Under these circumstances it might be expected that county costs would be high. Instead, they are only one-third of those for the state and less than one-sixth of the figures for the towns.

ONONDAGA COUNTY

<i>Name of town</i>	<i>Cost per E.D.M.</i>
Camillus	\$31.20
Cicero	30.60
Clay	32.05
DeWitt	79.50
Elbridge	36.00
Fabius	13.33
Geddes	109.00
LaFayette	20.80
Lysander	26.60
Manlius	87.20
Marcellus	28.72
Onondaga	20.50
Otisco	11.11
Pompey	18.25
Salina	28.20
Skaneateles	19.80
Spafford	13.95
Tully	23.80
Van Buren	22.00
<hr/>	
Total	\$655.61
Average	34.47
<hr/>	
	<i>Cost per E.D.M.</i>
State	\$15.39
County	6.65
Average for towns	34.47

Onondaga county is unique in that it has of recent years built over 400 miles of gravel farm to market roads. These gravel roads are about as perfectly maintained as any in the state. They are 20 ft. wide and cost about \$5,000 per mile to construct. The maintenance costs, as may be seen from the table, are considerably less than the town costs for a much poorer job.

Many of the town superintendents are now copying the county technique which is merely continuous blading and the application of calcium chloride. The continuous blading in order to be economically done, however, requires a considerable, continuous gravel mileage which the towns lack.

Most of the town roads are 8 ft. or 10 ft. wide, in fair condition, but frequently lacking crown and proper ditching.

According to reliable information, some of the towns in Onondaga have stated that they would prefer the county handle all roads. State maintenance is good. In Onondaga the county is again lowest in cost, the state next, and the towns highest.

ORANGE COUNTY

<i>Name of town</i>	<i>Cost per E.D.M.</i>
Blooming Grove	\$25.80
Chester	18.32
Cornwall	29.80
Crawford	17.60
Deerpark	30.80
Goshen	37.80
Greenville	12.98
Hamptonburg	18.70
Highland	17.00
Minisink	19.80
Monroe	39.20
Montgomery	17.04
Mount Hope	20.28
Newburgh	36.60
New Windsor	28.25
Tuxedo	40.20
Wallkill	15.60
Warwick	18.70
Wawayanda	11.88
Woodbury	34.10
<hr/>	
Total	\$490.45
Average	24.52

	<i>Cost per E.D.M.</i>
State	\$24.90
County	7.25
Average for towns	24.52

County, town and state maintenance is all fairly good in Orange county with the state and county work somewhat the better. Some of the town roads running through boggy land are probably quite wet in the spring.

County costs should be lower than either of the other two, since in the years 1931 and 1932 the system had mostly concrete mileage of fairly recent vintage. By 1933, however, the county had acquired a considerable gravel road mileage.

The table again shows the county costs to be the lowest, but state and town costs are very nearly equal.

ORLEANS COUNTY

<i>Name of town</i>	<i>Cost per E.D.M.</i>
Albion	\$34.10
Barre	16.72
Carlton	24.48
Clarendon	20.03
Gaines	29.99
Kendall	27.60
Murray	15.10
Ridgeway	27.80
Shelby	13.59
Yates	18.60
Total	\$228.01
Average	22.80

	<i>Cost per E.D.M.</i>
State	\$24.60
County	34.60
Average for towns	22.80

State and county maintenance is good in Orleans county. Town maintenance is not as good as the above two, but nevertheless is in general satisfactory. Sub-base and drainage have apparently received considerable attention and it is largely in surface maintenance that the towns fall down. The county has recently started building gravel roads of the type prevalent in Onondaga county.

Maintenance on these is not of the same excellence of that in Onondaga, due probably to the limited mileage, but it must be classed distinctly as "good." The construction of these roads has been sound and they will serve excellently as a base for future improvement with a bituminous carpet. Good gravel, sandstone and limestone is abundant. Orleans is one of the few counties in which town costs are lower than both state and county, but the difference between state and town figures is not sufficient to account for the difference in the quality of maintenance.

PUTNAM COUNTY	
<i>Name of town</i>	<i>Cost per E.D.M.</i>
Carmel	\$57.90
Kent	37.80
Patterson	26.30
Philipstown	34.90
Putnam Valley	37.80
Southeast	43.70
<hr/>	
Total	\$238.40
Average	39.73
	<i>Cost per E.D.M.</i>
State	\$28.20
County	12.17
Average for towns	39.73

The organization of the county as a maintenance unit in Putnam is rather recent. Prior to 1931 the town superintendents handled all of the maintenance.

Under the existing set-up the county roads are receiving much better maintenance than the town roads.

State maintenance in Putnam is good. As has previously been the case, county maintenance costs are lowest, state next and town highest.

RENSSELAER COUNTY	
<i>Name of town</i>	<i>Cost per E.D.M.</i>
Berlin	\$15.20
Brunswick	23.90
East Greenbush	48.40
Grafton	14.89
Hoosick	22.00
Nassau	22.10

<i>Name of town</i>	<i>Cost per E.D.M.</i>
North Greenbush	\$35.40
Petersburg	16.72
Pittston	16.60
Poestenkill	16.00
Sandlake	33.70
Schaghticoke	26.90
Schodack	25.80
Stephentown	23.35
<hr/>	
Total	\$338.96
Average	24.21
<hr/>	
	<i>Cost per E.D.M.</i>
State	\$26.25
County	8.65
Average for towns	24.21

Town roads in Rensselaer county are largely 10 or 12 ft. wide, and all either gravel or dirt. Maintenance is moderately good except for a few dead end roads ending in woodlots. Under the county system, special emphasis is placed on the sub-drainage and foundations of the dirt roads, so that, as traffic demands, a 2½ in. bituminous pre-mix can be applied. Little or no attention is given to grades and curves on these roads as the county's policy has been to keep construction costs down; and it is felt that the surfacing on two miles of this type of road is more to be desired than one mile properly graded and curved.

State and county maintenance is superior to town maintenance.

The county costs are considerably lower than those of the towns and state which follow in that order.

ROCKLAND COUNTY

<i>Name of town</i>	<i>Cost per E.D.M.</i>
Clarkstown	\$93.35
Haverstraw	41.50
Orangetown	120.00
Ramapo	78.10
Stony Point	46.60
<hr/>	
Total	\$379.55
Average	75.91

	<i>Cost per E.D.M.</i>
State	\$26.60
County	21.85
Average for towns.....	75.91

Rockland county is one of the most heavily trafficked counties in the state. County and state maintenance is of excellent quality, and town maintenance generally good. Some of the towns, however, have a considerable mountain mileage which to all intents and purposes is abandoned.

The order of cost is county, state and town, with the county lowest.

SCHENECTADY COUNTY

<i>Name of town</i>	<i>Cost per E.D.M.</i>
Duanesburg	\$41.70
Glenville	69.90
Niskayuna	329.00
Princetown	125.00
Rotterdam	48.49
Total	\$614.09
Average	122.82

	<i>Cost per E.D.M.</i>
State	\$23.38
County	16.80
Average for towns	122.82

County and state maintenance is good in Schenectady county. The county department has recently undertaken some excellent gravel road construction similar to the farm to market roads in Onondaga. Regarding this type of construction, Mr. Chadsey, county superintendent of Schenectady, writes, "For the past two weeks we have been trucking from 14 to 20 ton loads of gravel over some of the finished roads in order to complete others, and I find that they do not show any wear from this trucking. I feel that we will be able to maintain these roads for several years at not to exceed \$300 per mile per year."

The town system was composed largely of dirt and gravel, 8 ft. wide and rather variable as to quality of maintenance. In Duanesburg many of the town roads were such that to drive over them was dangerous. They were rough and very muddy, showing little

attention of any kind. The same was true of Princetown and apparently parts of Rotterdam. Glenville was somewhat better as to surface but little attention was paid to vertical curve with the result that there were frequent violent bumps extending across the road, which could easily have been graded off. Niskayuna has very few town roads and those which were examined were in an area suburban to Schenectady. They were bituminous topped and rather well maintained.

The town costs in Schenectady are extremely high. The average is considerably more than twice that for any other of the counties examined.

The county system is again low in matter of cost and the state next.

ST. LAWRENCE COUNTY

<i>Name of town</i>	<i>Cost per E.D.M.</i>
Brasher	\$10.78
Canton	15.38
Clare	8.77
Clifton	22.20
Colton	18.43
DeKalb	9.00
DePeyster	12.35
Edwards	10.95
Fine	17.80
Fowler	16.55
Gouverneur	14.79
Hammond	23.40
Herman	16.05
Hopkinton	11.95
Lawrence	17.00
Lisbon	11.91
Louisville	14.05
Macomb	6.05
Madrid	10.44
Massina	16.60
Morristown	15.30
Norfolk	14.61
Oswegatchie	11.55
Parishville	12.60
Piercefield	33.68
Pierrepoint	14.32
Pitcairn	13.15
Potsdam	53.50
Rossie	18.38

<i>Name of town</i>	<i>Cost per E.D.M.</i>
Russel	10.21
Stockholm	11.95
Waddington	11.64
Total	\$505.34
Average	15.80
	<i>Cost per E.D.M.</i>
State	\$22.30
County	15.40
Average for towns.....	15.80

St. Lawrence is one of the counties in which the county superintendent follows a procedure of positive supervision over the town superintendents. The quality of town roads in St. Lawrence falls into two groups. In general those along the river shore are good. South of these is a stretch of irregular rock ledge which covers an area which is sparsely populated and in which roads, because of natural difficulties, are few, and of poorer quality. The southeast corner of the county is in the Adirondack Park area.

Town maintenance in general is a bit inferior to state and county maintenance.

The county and town costs are practically the same with the state figures about \$7 per mile one foot wide, higher.

A general tabulation of costs per E.D.M. for the state, county and town units follows:

<i>Location</i>	<i>State</i>	<i>County</i>	<i>Town Averages</i>
Albany	23.47	\$10.63	\$30.52
Allegany	24.24	18.10	17.13
Broome	18.22	25.51	19.21
Cayuga	14.11	7.64	26.47
Chemung	20.06	27.78	16.22
Clinton	27.10	35.30	23.54
Dutchess	44.10	24.34	24.22
Erie	16.10	21.80	42.00
Essex	19.53	21.08	36.33
Franklin	21.10	15.50	32.82
Genesee	24.78	17.08	37.31
Herkimer	22.20	17.88	27.57
Jefferson	23.20	28.20	31.55
Monroe	14.03	33.30 (incl. recon.)	58.80
Niagara	18.05	6.23	38.68
Onondaga	15.39	6.65	34.47
Orange	24.90	7.25	24.52
Orleans	24.60	34.60	22.80
Putnam	28.20	12.17	39.73
Rensselaer	26.25	8.65	24.21
Rockland	26.60	21.85	75.91
St. Lawrence	22.30	15.40	15.80
Schenectady	23.38	16.80	122.82

It will be noted that in only 5 of the 23 counties considered, do the town averages show the lowest costs. In all of these the difference between the town and the next nearest unit in cost is small.

Allegany	\$0.97 lower than county
Chemung	3.84 lower than state
Clinton	3.56 lower than state
Dutchess	0.12 lower than county
Orleans	1.80 lower than state

In all of these instances county and state maintenance are superior.

Of the remaining 18 counties, 13 of them show lower costs under the county system and 5 are lower under the state. It will be noted that in many instances the state and county figures are a great deal lower than the towns. A few extreme cases are listed.

Erie	state	lower than town by	\$25.90
Essex	state	lower than town by	16.80
Monroe	state	lower than town by	44.77
Niagara	county	lower than town by	32.45
Onondaga	county	lower than town by	27.82
Schenectady	county	lower than town by	106.02
Putnam	county	lower than town by	27.56

In only two instances is the magnitude of the difference between the costs of the town units and the state or county units, comparable to that shown in the instances where the towns were low:

Broome	state	lower than town by	\$0.99
St. Lawrence	county	lower than town by	\$0.40

In all other cases the difference is over \$7 and in all but two, it is over \$10.

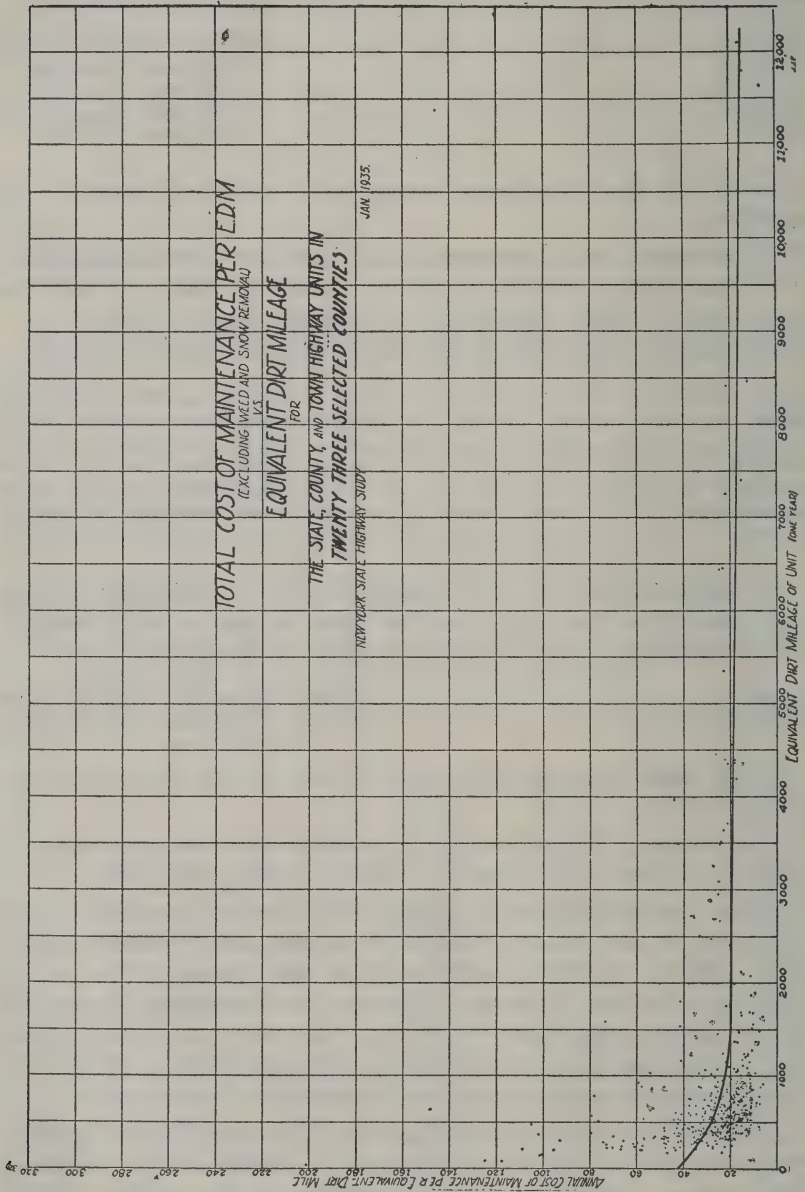
Furthermore, in fourteen of the counties the town costs are considerably higher than either the county or the state costs.

When this information is coupled with the fact as stated in the discussion of each county, that town maintenance is rather consistently inferior to either county or state maintenance, it is readily seen that: the town units are, with very few exceptions, giving less and spending much more for it than the county and state units, and, in the case of the few exceptions it is decidedly probable that the difference in cost is more than overcome by better service.

It is felt that much of the difference in cost per E.D.M. between the town units is due, not to the men in charge of town highway maintenance, but rather to the limitation of the existing set-up. For example while much machinery and equipment is necessary

CHART 13

TOTAL COST OF MAINTENANCE PER E.D.M.



to proper maintenance even in the smaller of the highway units, it is true that a unit in order to be efficient must be large enough to use such machinery and equipment fairly extensively. Many of the town units can find work for equipment such as rollers, steam shovels and tractors, only for a relatively few days a year, with the result that investments amounting to many thousands of dollars a year are standing idle a good portion of the time.

Furthermore the mileage handled by the town highway departments is frequently widely scattered as can be seen from the map of Erie county showing town roads, with the result that considerable time and money is wasted in travel which would not be necessary in a continuous system such as those of the county or state departments.

With this in mind, the variation of cost per E.D.M. has been plotted against the number of E.D.Ms., for each unit. From Chart 13 it can be seen that, despite the variations due to conditions other than traffic, there is a distinct downward trend in costs as the size of unit increases.

Building Roads to Fit Traffic Needs

In considering the second part of the highway problem, namely that of policy of change in type of road, lack of data confronts the surveyor.

The estimates of traffic, and their application to the maintenance problem were based on an assumption of uniform traffic distribution over all the roads of a given unit. This of course is not true. In the maintenance problem this assumption does not result in serious error since the (a) term represents a considerable portion of the maintenance cost for both the paved and unpaved roads, and fluctuations of the (b) factor would tend to balance out. In considering the efficient point at which to change type of road, however, there is a specific problem of comparison of cost on two different types of road under a definite traffic condition.

The following discussion of this phase of highway economics in the state of New York is of necessity therefore quite general and must be looked upon as a guide to future policies rather than as a detailed analysis of existing ones.

It will be assumed in this discussion that all roads are being well maintained regardless of types.

In comparing two roads of different type not merely maintenance cost but rather total annual cost must be considered. In general, the road which presents the lowest total annual cost under a given condition is the most economical solution to that problem.

For example, the annual maintenance costs of dirt and paved roads were found to be approximately

$$\begin{array}{ll} \text{I} & M_{\text{dirt}} = 21.84 + .0005 \text{ traffic} \\ \text{II} & M_{\text{paved}} = 15.16 + .00014 \text{ traffic} \end{array}$$

In addition to this there is the construction cost and the interest thereon which must be distributed over the period of economic life.

The comparison of annual costs would be as follows:

Annual cost of existing road³⁸ = (Annual maintenance cost)_e

Annual cost of proposed road = (Annual maintenance cost)_p
+ (Initial cost — salvage value) *i* + (Initial cost × Interest rate)

In which *i* is the amount which must be set aside annually over the period of economic life of the road in order to accumulate \$1 at the end of that time. When these two costs become equal the point of economic change³⁹ has been reached.

$$\text{III}^{40} \quad M_e = M_p + (I - S) i + Ir$$

In this equation, *i* is the only unknown.⁴¹ This factor depends of course upon the economic life of the proposed road. Solving equation III for *i*, we have

$$\text{IV} \quad i = (M_e - M_p - Ir) \frac{1}{1 - S}$$

³⁸ If the existing road has not been completely paid for, the cost enters both equations since it is an item which must be met regardless of which course we decide to follow.

³⁹ This does not allow for the difference in operating costs over different types of road, which will be considered later.

⁴⁰ M_e = Maintenance cost of existing roadway; M_p = Maintenance cost of proposed roadway; I = Initial cost including overhead, engineering, etc.; S = salvage value of proposed road at the end of its economic life; *i* = the annual payment necessary to accumulate one dollar in a period = to the economic life of the road, and *r* = the rate of interest at which the municipality can borrow money.

⁴¹ The salvage value of a given type of road is the difference between the cost of a new road over the old, and the cost as it would be if no road existed. This has been fairly well established for the various types of road. See Highway Transportation Costs by Agg and Carter, Iowa State College Engineering Experiment Station, p. 18.

The value of i is determined from the sum of a geometric series and is expressed by the equation⁴²

$$i = \frac{V(r-1)}{(r^n-1)} \text{ where } V \text{ is } \$1$$

Substituting this in equation IV

$$\frac{(r-1)}{(r^n-1)} = (M_e - M_p - Ir) \frac{1}{I-S}$$

Solving this equation for n

$$r^n - 1 = \frac{(r-1)(I-S)}{M_e - M_p - Ir}$$

$$r^n = 1 + \frac{(r-1)(I-S)}{M_e - M_p - Ir}$$

$$n \log r = \log \left[1 + \frac{(r-1)(I-S)}{M_e - M_p - Ir} \right]$$

$$V \quad n = \frac{1}{\log r} \left[\log \left(1 + \frac{(r-1)(I-S)}{M_e - M_p - Ir} \right) \right]$$

If now only the two classifications of paved and unpaved are considered,⁴³ it follows from equations I and II, that,

$$M_e = 21.84 + .0005 \text{ traffic}$$

$$M_p = 15.16 + .00014 \text{ traffic}$$

therefore⁴⁴

$$\begin{aligned} M_e - M_p &= 21.84 - 15.16 + \text{traffic } (.0005 - .00014) \\ &= 6.68 + \text{traffic } (.00036) \end{aligned}$$

and VI

$$n = \frac{1}{\log r} \left[\log \left(1 + \frac{(r-1)(I-S)}{6.68 + .00036 \text{ traffic} - Ir} \right) \right]$$

The rural roads of New York State may be divided into five general classifications as follows:

(1) *The dirt and low grade stone and gravel roads.* In these little or no attention is paid to such items as drainage, vertical and horizontal curves, and ditching. Although some of them are classed as stone and gravel, actually they are dirt roads on which some stone and gravel has been used for maintenance but no really substantial thickness of road metal has been placed. The large majority of town roads are in this class.

⁴² Chrystal, *Text Book of Algebra*, page 537, Part 1.

⁴³ If highway and traffic data were kept in greater detail, the cost of maintenance equations in terms of traffic for each type of road could be established. The development of the equation involving a comparison of any two would then be the same as in the above.

⁴⁴ It should be noted that this substitution is based on the assumption that traffic is constant over the life of the road. This is in general not true. The traffic in equation VI therefore should really be the average traffic over the period. This can be closely approximated by estimating future traffic and taking the average of present and estimated future quantity.

(2) *The gravel and water bound macadam*⁴⁵ roads which vary considerably in the amount of attention given them in maintenance, but which do have a substantial road metal and on which consideration has usually been given to drainage, ditching, grades and curves. A number of the counties and some of the towns have considerable mileage of this type, and the state farm to market roads would also fall into this category. This type of road costs about \$300 to \$350 per mile one foot wide to build, and if in changing the type of this road, a road of the third classification is used, has a salvage value of perhaps \$200 to \$250 per mile. Oil surfacing is sometimes used to give these roads a hard smooth surface but this should be classed more as a maintenance item than as a change of type since in order to be satisfactory it must be applied at regular intervals.

(3) *Roads with bituminous surface.* The roads of group (2) serve excellently as a base for a bituminous carpet. This is usually applied about 2½ inches or three inches thick, and costs about \$400 per mile one foot wide to apply. The salvage value of the entire road is probably in the neighborhood of \$300 per mile although this is problematical as the road is a fairly recent type. Many of the highway units of New York, particularly the county departments, are building this type of road. The type is particularly attractive in that it falls into a natural sequence of development from dirt to gravel to bituminous top, to concrete, which permits a gradual improvement in base and wearing surface with traffic conditions and at the same time allows for maximum salvage value on each discarded type. Its economic life is estimated at about eight years under normal conditions.

(4) *The bituminous macadam road* is of heavier construction than the bituminous topped gravel base road. It costs about \$1,200 per mile one foot wide and has an estimated economic life of 10 to 12 years. Its salvage value should be about \$500.

(5) *The concrete road* is very generally used today on high speed, heavily trafficked routes. It costs about \$1,650 per mile one foot wide, has a salvage value of perhaps \$1,250 and an estimated economic life of about 20 years.

Both state and county systems have used roads of the types listed under (3) and (4) extensively. Together they probably represent an overwhelming majority of the paved roads in the unincorporated areas of the state.

The following table lists approximate values for the cost, salvage value and estimated economic life of the roads per mile in each of these groups.

⁴⁵ Water bound macadam is not being built very extensively today but a considerable mileage still exists and must be maintained.

TABLE VIII

Group	Original Cost ⁴⁶ (Dollars per Mile)	Salvage value (Dollars per Mile)	Estimated economic life (Years)
(1)	....	....	....
(2)	325	225	....
(3) ⁴⁷	400 additional	175 + 225 = 400 total	8
(4)	1200	500	11
(5)	1650	1250	20

Next, consider the point of economic change of type for each of the transitions indicated.

The values of 4 per cent for interest payable and 3 per cent for interest receivable will be used throughout.

It will be assumed, for want of better information, that the paved road equation as previously determined, holds for all paved roads regardless of type;⁴⁸ and that the unpaved road equation is true for all unpaved roads.⁴⁹ If more accurate values are determined in the future the new equations can be applied in exactly the same manner.

A change from group (1) to group (2) can be considered only in the light of an improvement. The economy of maintenance cannot be compared since the difference is purely one of service. A change of this type must sufficiently benefit adjoining property to warrant the additional capital outlay.

Once a satisfactory means of transportation has been supplied, however, it must be assumed that the property owner receives no further benefit from change in type of road.

The change from group (2) to group (3) may be examined as follows:

assume $r = .04$; $I_s = 400$; $S_s = 175$ $n = 8$

$M_c = 21.84 + .0005$ traffic; $M_p = 15.16 + .00014$ traffic

1: From equation III.

$$21.84 + .0005 T = 15.16 + .00014 T + (400 - 175) .1103564 + 400 \times .04$$

$$.00036 T = -6.68 + 16 + 24.83 = 34.15$$

$$T = \frac{34.15}{.00036} = 94,861 \text{ Ton miles per mile one foot wide}$$

⁴⁶ Exclusive of land.

⁴⁷ When used as a follow up to type (2).

⁴⁸ The Iowa State Engineering Experiment Station obtained value of

$\frac{1}{4500}$ for the traffic factor on bituminous roads, and $\frac{1}{6000}$ for concrete.

⁴⁹ The Iowa State Engineering Experiment Station obtained the same value,

viz., $\frac{1}{3000}$ for the traffic factor on all unpaved roads.

This value of T would be the number of ton miles per annum necessary on a mile of gravel road one foot wide before it became more economical to change type rather than pay the increased maintenance cost of the gravel road, provided that none of the moneys for maintenance were contributed by the motor vehicle owner. Actually however the automobilist does contribute in varying amounts and we will therefore consider the increased advantage to him of the paved road.

Studies of variation in operating costs over different types of pavement are not as yet sufficiently frequent or well established to be generally accepted. Two experimenters however have made extensive investigations of this question.

The following is a tabulation of approximate operating cost per mile for automobiles at 25 to 35 miles per hour from data as determined by T. R. Agg and H. S. Carter at the Iowa State Engineering Experiment Station.

Concrete	10.00¢ per vehicle mile	6.67¢ per ton mile
Gravel and water bound macadam	11.00¢ per vehicle mile	7.33¢ per ton mile
Bituminous	10.60¢ per vehicle mile	7.07¢ per ton mile
Earth	12.00¢ per vehicle mile	8.00¢ per ton mile

If these figures are accepted as true and it is assumed that the automobilist pays for all the costs of road maintenance, it would then be necessary to include savings to him as part of the consideration as to economic limit.

Equation III then becomes

VII $M_s = M_p + (I - S) i + I x r - a x T$ where (a) is the saving per ton mile in operating costs due to change of type and (T) is traffic in ton miles.

In considering a change from gravel to bituminous top, the difference in operating cost is \$.0026 per ton mile.

Proceeding as before

$$21.84 + .0005T = 15.16 + .00014T + (400 - 175) .1103564 + 400 \times .04$$

$$-.0026 T$$

$$.00036 T + .0026 T = -6.68 + 16 + 24.83 = 34.15$$

$$.00296 T = 34.15$$

$$T = \frac{34.15}{.00296} = 11,537 \text{ Ton miles per mile one foot wide per ann.} =$$

the traffic under which the proposed change becomes economical.

This last condition is true only on state roads, where gasoline and motor vehicle taxes bear the entire burden. The more general condition is found in the town and county units where in most cases state aid from the motor vehicle and gasoline tax funds supplies about half the annual expense.

In this instance half of the cost of financing [(I-S) i + Ir] must be met by the saving in maintenance and the remainder by savings on traffic.

VIII therefore $M_e - M_p = \frac{1}{2} [(I-S) i + Ir]$

$$.00036T + 6.68 = \frac{1}{2} [(400 - 175) .1103564 + 400 \times .04] \\ = \frac{1}{2} (24.83 + 16) = 20.42$$

$$.00036T = 20.42 - 6.68 = 13.74$$

$$T = \frac{13.74}{.00036} = 38,167 \text{ Ton miles per mile one foot wide per ann.}$$

Next consider the change from group (2) to group (5)

$$r = .04; I_s = 1650; S = 1250; n = 20; a = \$0.067$$

From equation III when none of the money comes from traffic

$$21.84 + .0005 T = 15.16 + .00014 T + (1650-1250) .0352499 + 1650 \times .04$$

$$.00036 T = -6.68 + 14.09996 + 66.00 = 73.42$$

$$T = \frac{73.42}{.00036} = 203,944 \text{ Ton miles per mile one foot wide per ann.}$$

From equation VII when all of the money comes from traffic

$$21.84 + .0005 T = 15.16 + .00014 T + (1650-1250) .0352499 + 1650 \times .04 - .0067 T$$

$$.00036 T + .0067 T = -6.68 + 14.10 + 66$$

$$.00706 T = 73.42$$

$$T = \frac{73.42}{.00706} = 10,399 \text{ Ton miles per mile one foot wide per ann.}$$

From equation VIII when half of the money comes from traffic

$$.00036T + 6.68 = \frac{1}{2} [(1650-1250) .0352499 + 1650 \times .04]$$

$$= \frac{1}{2} [14.10 + 66] = 40.05.$$

$$.00036T = 33.37$$

$$T = \frac{33.37}{.00036} = 92,694 \text{ Ton miles per mile one foot wide per ann.}$$

If the proposed change is from group (2) to group (4), $a = \$0.026$ and, it follows

From equation III

$$21.84 + .0005T = 15.16 + .00014T + (1200-500) .0759717 + 1200 \times .04$$

$$.00036T = -6.68 + 53.18019 + 48 = 94.50$$

$$T = \frac{94.50}{.00036} = 262,500 \text{ Ton miles per mile one foot wide per annum}$$

From equation VII

$$21.84 + .0005T = 15.16 + .00014T + (1200-500) .0759717 + 1200 \times .04 - .0026T$$

$$.00056T + .0026T = -6.68 + 53.18019 + 48 = 94.5$$

$$.00316T = 94.5$$

$$T = \frac{94.5}{.00316} = 29,905 \text{ Ton miles per mile one foot wide per annum}$$

From equation VIII

$$.00036T + 6.68 = \frac{1}{2} [53.18019 + 48] = 50.59$$

$$.00036T = 43.91$$

$$T = \frac{43.91}{.00036} = 121,972 \text{ Ton miles per mile one foot wide per annum}$$

It should be noted here that since the available data did not permit of the establishing of equations for the various types of paved road, a comparison between them is not possible at this time. It would be most desirable, however, if information could be developed which would permit of an equation for each type. More accurate and detailed comparisons could then be made using the same general procedure as outlined above.

TABLE IX
TABULATION OF POINTS OF ECONOMIC CHANGE

From	To	Allowing for 100% traffic	Allowing for 50% traffic	Allowing for no traffic
Gravel	Bituminous top	11,537 TM/M	38,167 TM/M	94,861 TM/M
Gravel	Concrete	10,399 TM/M	92,694 TM/M	203,944 TM/M
Gravel	Bituminous macadam	29,905 TM/M	121,972 TM/M	262,500 TM/M

From this tabulation it appears that under existing prices the bituminous macadam road would at no time be the most economical shift. The concrete road would be the natural step after gravel in the state system where the motor vehicle owner carries the entire burden, while in the remaining units the gravel should be given a 2½ in. to 3 in. carpeting of bituminous material when the economic limit has been reached. It should be borne in mind however that the equations offered are only tentative and the general cost estimates which were used may not apply in specific cases.

An analysis of this type should be made on every road where a change of type is contemplated, and in order to make the findings absolutely dependable it is essential that a system of records be established in the various units of the state, such that the necessary information can be accurately determined.

In general in a well planned rural highway department in which not more than half the money is supplied by the motor vehicle owner it would appear that the first step in improving a dirt road should be that of providing proper ditches and drainage. These ditches and any other appurtenances should be well back from the edges of the road in order to provide for future widening without the necessity of repeating this work. The next step would be the providing of a gravel, broken stone or slag wearing surface. And at this time grades and vertical curves should receive attention in order that the road metal which is being applied may serve as a base for future surfacing.⁵⁰ Then when the time is reached at which the traffic dictates a change in type, the paving problem becomes merely one of applying a bituminous top.

⁵⁰ It is obvious that unless vertical curves are properly laid out at this time future paving will necessitate removing or covering a goodly portion of the old road metal when preparing a proper grade for the new surface.

Since the traffic estimates which have been prepared show average traffic only and do not indicate concentrations which undoubtedly exist on certain roads, the criteria which are developed herein cannot be accurately applied to the various counties. One fact is however obvious; no county in which the average traffic on county roads is less than 38,200⁵¹ ton miles per mile one foot wide per annum should be 100 per cent paved. An examination, however, indicates that of the seven counties which are 100 per cent paved only three have an average traffic of more than 28,800 ton miles per mile one foot wide annually. In addition five of the partially paved counties have traffic figures so low that if zero traffic be assumed on the unpaved road the total traffic when applied to the paved roads still gives an average value of less than 38,200 ton miles per mile one foot wide per annum. Apparently then, out of twelve counties which can be examined, nine are unquestionably overpaved.

The following table lists these counties and their traffic.

TABLE X

Name	Per cent pavement	Traffic per mile one foot wide	Traffic per mile one foot wide applied only to paved roads ⁵²
Broome	100	44,925	44,925
Cayuga	100	28,730	28,730
Franklin	100	16,280	16,280
Genesee	100	21,030	21,030
Monroe	100	74,625	74,625
Orange	100	43,838	43,838
St. Lawrence.....	100	12,808	12,808
Allegany	73.8	13,295	18,030
Clinton	42.9	13,790	32,200
Jefferson	73.9	15,110	20,450
Orleans	97.7	.....	17,200
Putnam	93.4	19,903	21,300

This may to some extent indicate what might be found elsewhere provided the detailed information were available.

The towns in general have not been financially able to enter upon extensive paving programs and it is therefore highly unlikely that there has been much overpaving in these units.

The state units, because of the fact that traffic pays for the entire cost of maintenance and change of type, is in general probably well within the economic limit.

The tendency to overpave is undoubtedly due to a lack of accurate information with which to examine specific conditions, and clearly indicates the need for more accurate traffic data.

⁵¹ The economical point of change from gravel to bituminous top as previously determined.

⁵² Assuming zero traffic on unpaved roads.

Summary of Highway Administration Study

A general summary of findings and recommendations follows:

1. *General findings:*

a. State and county units, in general, supply better maintenance at less cost than the towns.

b. Cost data on highway maintenance has been well kept by the state department, and by the majority of the counties.

c. Town cost data on highway maintenance appears to be limited to the annual reports to the State Comptroller.

d. State and county mileage and road type data are in dependable shape, and town mileage data is fairly well kept by the county superintendents.

e. Traffic data has been rather limited up to the present time. The state is, however, obtaining some valuable information along this line at present.

f. Type and methods of maintenance vary considerably with local materials and conditions.

g. Traffic density is apparently a vital factor in determining highway costs.

h. A knowledge of the variation of maintenance cost with traffic is essential to a proper determination of when it becomes economical to change type.

i. For the city and village units sufficient data for economic analysis is not in general available.

II. *Requirements for an economical highway unit:*

The following are a few of the most important factors which appear from the study to be necessary in order to produce the best results in highway maintenance costs:

a. A unit should be of sufficient size to support competent full time technical advice.

b. A unit should be of sufficient size to own and maintain the usual mechanical equipment necessary for proper maintenance, without increasing unit costs.

c. A unit should be of sufficient size to support a sound cost system and traffic record, without having the cost thereof exceed the benefits.

d. A unit should be sufficiently small to permit of a thorough acquaintance with local conditions on the part of the administrative authority.

III. *Qualifications of the various units under II:*

a. *The town* highway unit is in general qualified under item d. In the other three requirements (a, b, c) the town unit, with the possible exception of some of the first class towns, is in general woefully lacking.

b. *The county* systems in general are admirably qualified under items a, b, c, and d.

c. *The state* is well equipped to meet the conditions of items a, b, and c. It is not as well qualified as the counties under item d, especially when the dirt and gravel road problem is considered.

The state, however, having a broader picture of traffic distributions and relative highway demand in the various sections is the only unit capable of handling primary statewide planning.

With these considerations in mind it is recommended that the following changes in the units of highway administration be made.

IV. *Recommendations:*

1. The elimination of the elective town superintendent and the substitution in his place of a foreman or superintendent, responsible to and appointed by the county superintendent from a list of qualified candidates. This man shall act as both town and county road foreman in his district.

2. A permissive act providing for the combining of two or more town units for highway maintenance purposes.

3. The establishment of a uniform system of cost records and traffic counts in all counties, and the filing of quarterly reports, containing summaries of this data, with the highway authority at Albany.

4. The power of approval of all highway improvements outside incorporated areas should be vested in the state and should be favorably exercised, in the case of changes of type, only when the annual cost of an existing road (properly maintained) equals or exceeds the annual cost of the proposed improvement.

5. The county superintendent, in addition to having authority as specified in the existing highway law, should be given direct responsibility for the maintenance of all except state and private roads within his county boundaries, and also excluding those administered under incorporated areas.

6. City and village data at present are woefully incomplete and it is therefore recommended that every incorporated area file quarterly reports, similar to the county reports of item 3, with

the state, in order that a future study may be made of the efficiency in these units.

7. All large machinery should be controlled by the county department.

The reports mentioned herein should contain information which will permit the tabulation of the following data for all roads and streets in the state:

- a. the age and type of each strip of road and pavement in the state.
- b. the original cost and financial data on each road and pavement.
- c. the traffic (quarter annual) per mile of road per foot of traveled width for each road and pavement.
- d. maintenance cost data per mile per foot of traveled width for each road and pavement.
- e. a complete inventory of all equipment and machinery in the highway units of the state.
- f. the organization of each highway unit in the state.

State aid should be based on the effect of traffic on annual costs. This cannot be done until more accurate information has been developed as to the effect of traffic on various types of road, but it appears obvious that the motor vehicle owner who is the source of state aid money should pay for that portion of the highway costs which he creates.

These administrative changes are at best but a temporary expedient. However, the above recommendations, if properly carried out, would not only increase the efficiency and economy of the administration of highways in the state of New York, but would also, through the system of reports, make available information which over a period would permit a detailed examination of the various phases of highway administration and economics.

It is also essential, therefore, that any changes which are made leave ample opportunity for the incorporated areas to participate in the advantages of consolidation when and if the facts indicate that this is advisable.

Chapter V

PUBLIC HEALTH AND WELFARE

DURING 1934 the Commission has made no further field studies of health and welfare administration in the local governments of the state. The present situation is almost precisely that which obtained in 1933 and to which the Commission gave particular attention in its report for that year.

The Commission at that time pointed out that efficiency and economy in health and welfare administration require, under the conditions of modern social and economic life, a complete readjustment of the responsibilities and relationships of the state, the counties, and the cities, towns and villages. It advocated a readjustment of these responsibilities and relationships by constitutional amendment and supporting legislation designed to permit the establishment of several zones of local government within the state, for each of which the Legislature shall prescribe a type of local government suited to the character, composition and distribution of the population of the area concerned, the character and use of land, facilities for transportation, and the social and economic needs and resources of the communities. The commission took the position then which it still holds, that it is impossible to draft satisfactory legislation for local government reorganization until a proper classification of local governments has been made and a plan of local government suited to the requirements of each group has been devised.

Outside of the fields of public health and welfare, relatively little has been accomplished in the readjustment of local governmental functions and relations to meet the problems of administration under modern conditions of living. The state public health authority, with the support both of the Legislature and the people, has moved steadily forward in the direction pointed by the Commission, toward the establishment of larger units for health administration to replace the many small, inadequately financed and inefficient town, village and city health districts. The enactment of the Public Welfare Law likewise represented a long step forward toward a similar goal in the administration of poor relief and related welfare functions. But it is apparent that even with the benefit of better health and welfare laws embodying the principle of centralization of administration of these services in larger units of government, as the county, there are many regions of the state to whose requirements these general laws are not well adapted.

The County Health District

With respect particularly to health administration, the Public Health Law now permits the establishment of county health districts which shall include all or any part of the county.¹ It provides that in counties where such county health districts are established state aid will be granted to the counties, upon the approval of the State Health Commissioner, in the amount of one-half the total appropriation which may be made for the support of the county health unit by its board of supervisors. But only five counties have taken advantage of the benefits thus afforded by the Public Health Law, since its original enactment in 1923—Cattaraugus (1923), Suffolk (1928), Cortland (1929), Westchester (1930), and Columbia (1933).

The reasons why other counties of the state have failed to accept the provisions of the Public Health Law respecting the establishment of county health districts, despite the obvious savings to taxpayers through state aid and the certain improvement in health administration which the plan affords, are not far to seek. In the first place, the county health district plan strikes directly at local political patronage, and in consequence, local government officials are opposed, as well as local political committees and leaders outside of public office. In the second place, centralization of health administration under county control prevents residents of local communities from enjoying that direct personal contact with a resident health officer which in the view of many citizens is desirable for their own health protection. In small counties, perhaps, the latter objection to the county health district plan may be negligible since health department headquarters is not likely to be so far removed from the citizen in any case as to cause him great inconvenience. But in larger counties, a county health department headquarters may be so situated as to inconvenience seriously citizens who need its prompt and personal attention to their health problems. As the Commission has many times pointed out, the general laws applicable uniformly to all parts of the state do not and cannot meet adequately the requirements of all local areas.

When a county health district has been established, the health authorities of all towns, of all villages of less than 3,000 population, and all consolidated health districts, not containing a city or village having a population of 3,000 or more, cease to exist as such. The duties and responsibilities of local health authorities so abolished are assumed by the county health department. No city or any part thereof shall be included as a part of any county health district except by consent of city governing authorities. Villages contain-

¹ Article III, section 20-b, Public Health Law.

ing more than 3,000 population and consolidated health districts containing such a village may retain their local health organizations if they choose to do so, or they may by consent of their local governing authorities abolish their own health organizations and depend for service upon the county health department. If they retain their local health organizations, such organizations are subject to the supervision of the county health department. The units so doing must support their own health departments and must contribute also to the support of the county health department, an obvious duplication of expenditure and service. In brief, under the county health district plan, as applied to a county containing several cities and several villages over 3,000 population, we may have a county health department which represents only a fraction of the county population, a group of independent cities responsible for the health of another fraction of the population, and several large villages in which responsibility for health service is divided between the county health department and the several village health departments. In such a county this is obviously a handicap both to economy and efficiency in health work. The cities receive no state aid if they insist upon their independence of the county health district, although if they were a part of it half the sum necessary to furnish health service to their people would be available through state aid to the county. The villages over 3,000 population which are a part of the county health district, though maintaining their own local health organization, likewise do not benefit from state aid except to such extent as they contribute to the support of the county health department of which they are a part.

In a populous county with several cities and many villages over 3,000 population, in which the several communities are in close and intimate relation to one another, the difficulties of maintaining uniformly efficient health protection to all people of the county is apparent. Communicable diseases do not stop at the boundary lines of local government, and the larger and more inclusive the unit of administration, the more efficient control of communicable diseases is likely to be. The same is true of protection of sources of water supply, control of milk production, handling and distribution, prevention of sewage nuisances, and other health hazards and nuisances.

It is of interest in this connection to examine briefly the application of the county health district law to the five counties which have adopted its provisions.

Cattaraugus county contains 1,343 square miles and a total population of 72,398, an average population per square mile of 54. It has only two cities, Olean, 21,790 population, and Salamanca, 9,557

population. Of its total population, 46 per cent is urban and 54 per cent rural on the basis of the U. S. Census classification. Of the rural population, 38,944, 45 per cent, is resident on farms. It is a farming county. It contains no villages of over 3,000 population and in consequence the original jurisdiction of the county health district of Cattaraugus extends to the entire population of the county outside of the cities. Actually, however, the cities have transferred nearly all of their health responsibilities to the county so that in effect the county health department represents the entire county, and all local governments within it share in the economies and service benefits of a well organized county health service. Olean, the largest community of the county, is a focal point for the greater part of business, social and governmental activities. The county health department has headquarters there and can very effectively maintain close contact even with far outlying communities because of Olean's dominant position as a focal point. Such a set of conditions is met very well by the county health district law.

Suffolk county has an area of 920 square miles and a population of 161,055, of which 31,779, or 20 per cent, is urban and 129,276, or 80 per cent, rural. The average population per square mile is 175. It contains no cities and there are only seven villages which retain their local health organizations, though subject to supervision by the county health department. The county health department has its headquarters at Riverhead, the county seat. Suffolk county is not a farming county, only 9 per cent of its rural population being resident on farms. The provisions of the county health district law do not handicap Suffolk county seriously in providing economical and uniformly efficient service by a county health department, chiefly because no local government units are wholly exempt from its supervision. The only handicap to economy here is the continued maintenance of their own local health organizations by seven large villages of over 3,000 population. This, of course, compels these communities to support a double taxation for health purposes.

Columbia county includes 664 square miles and a population of 41,617, an average population of 65 per square mile. Thirty per cent of its population, or 12,337, is urban and in one city, Hudson. The remaining 70 per cent of its population, 29,280, is scattered in rural areas. Of the rural population 9,815, or 34 per cent, are resident on farms. Columbia county has no villages and, therefore, no village health organizations. Hudson, the one city of the county, like Olean in Cattaraugus county, is the center of county activities in all fields, and it has transferred its health functions to the county health department. Columbia county,

therefore, is suited fairly well to the conditions of the county health district law, except that its total population is somewhat below that which the Commission feels should be required for the establishment of a county health district in a single county.

Cortland county has an area of 503 square miles and a population of only 31,709. Its average population per square mile is 63. Of this population, 18,238, or 59 per cent, is urban and 13,471, or 41 per cent, rural. Of the rural population, 8,550, or 64 per cent, is resident on farms. It is dominantly a farming county. It has one city, Cortland, with a population of 15,043. The remaining urban population is in a single village, Homer, with 3,195 population, which is only a few miles from Cortland, the center of the county's business and social life. In other words, Cortland county has a highly centralized urban population in two adjacent communities, and the greater part, 64 per cent, of the rural population is on scattered farms and in small villages and unincorporated places. In Cortland county the city and the village have transferred their health functions mainly to the county department. Here again is a county in which the county health district plan fairly meets local conditions, except that its total population is too small to justify its maintenance as a single county unit for health.

In Westchester county, however, a quite different situation exists. Westchester has only 448 square miles of area in which is concentrated a population of 520,947, making an average population per square mile of 1,163, more than 20 times as much population per square mile as Cattaraugus county. Its urban population is 441,541, or 85 per cent of the total, and its rural population only 79,406, or 15 per cent, of which only 3,411, or less than 5 per cent, is resident on farms. It is a highly urbanized community in whose villages and even unincorporated places there is demand for urban facilities of all kinds. Over half of its population is in four large cities, only one of which has transferred its health functions to the county health department. The three cities outside of the county health district, Yonkers, New Rochelle and Mount Vernon, have a combined population of 250,145 and spend for their independent health services more than is required for the county health district. In addition, seven large villages and one consolidated town-village health district with a combined population of 110,440 continue to maintain their own local health organizations as the law permits, although they are within the county health district. In short, here is an urban county with a highly concentrated population requiring all the health service which would be required by a municipality, but due to the limitations of the county health district law, health control is so badly divided between county, cities and large villages that there is great waste

of money and health effort. The county health district law is certainly not adapted to Westchester's needs, nor to other urban counties, no matter how well it may serve rural counties. The contrast between conditions in Westchester and the other four counties which have health units is clearly illustrated at a glance by comparing their average population per square mile. The figures are: Westchester, 1,163; Cortland, 63; Cattaraugus, 54; Columbia, 65; Suffolk, 175.

The Commission points out these defects in the application of the Public Health Law respecting the establishment of county health districts, merely to emphasize the point made so many times in its reports that general legislation of this kind cannot possibly fit conditions prevailing in many counties. The Commission is further opposed to legislation which has been proposed making the organization of county health districts mandatory. Many of New York's counties are too small to justify the setting up within them of county health units, even if the entire area and population of such counties were included in the county health district. The Commission holds that the only way that administrative problems of this kind can be solved so as to do full justice to the people both in service and economy, is to classify the counties according to their governmental needs and resources and then fit the governmental plans accordingly.

School Health Promotion

The administration of school health work throughout the state generally is in the hands of the local educational authorities and under the supervision and regulation of the state education department. Under this plan in each county the salaries and wages of school physicians, nurses, dentists and others are a tax upon the school district. Because of the large numbers of local school districts, there is an extremely wide variation in salaries and wages, a wide variation in the standards of performance, and a cost per child which, in many districts, is out of all proportion to the service rendered.

In order to improve this situation, the state education department endorsed a bill which was enacted in 1923, designed to provide more adequate supervision of school health work, and to co-ordinate as far as possible the work of local health officers and school health workers, since under the present plan local health officers have very little to do with the important work of protecting and promoting the health of school children. This law provided for the establishment of school hygiene districts within the county to include the supervisory district or districts of the county (a supervisory district or districts is that group or groups of local school

districts outside of the cities, and union free school districts employing superintendents of schools, i. e., largely the rural districts). The board of education of any union free school district of 4,500 population or more employing a superintendent of schools, or of a city of less than 50,000 population was permitted, with the approval of the Commissioner of Education and the school hygiene district committee, to join the school hygiene district. The law provided for a governing committee of the school hygiene district to include the district superintendents, the local school superintendents, if any, and the chairman of the county board of supervisors. Where such school hygiene district should include all or part of a county health district, the health commissioner was included in the school hygiene district committee. Provision was made for a district director of school hygiene to be appointed by and under the control of the district committee, and he was required to supervise generally the work of all medical inspectors, nurses, dentists and others employed for school health service by the local school authorities.

This plan, however well intentioned, has been of little effect in promoting higher standards of school health work. It is in operation in only two counties, namely Cattaraugus county where there is a county health district, and Ontario county, where there is not. The Commission has made no intensive study of the situation as it affects public health administration in these counties, but from information received from health authorities in Cattaraugus county, which has a county health district, it has not produced the intended result since actual control of school health work remains in the hands of local district authorities and the school hygiene district committee represents dominantly the point of view of the educational authorities.

Here again is a general law respecting a major public health service, the purpose of which is largely defeated by failure to adapt legislation to the varying requirements of local governments. It has been brought to the attention of the Commission that the adoption of the school hygiene district plan has been suggested in Westchester county where school health service under local school district authorities costs over \$285,000 yearly. The law does not, however, apply satisfactorily to the Westchester situation, since of the Westchester total school population of 92,025, only about 14,821, or 16 per cent, would necessarily receive the benefits, theoretical at best, of the school hygiene district plan. The remaining 78,204, or 84 per cent of school children, attend city and village schools which, under the law, are exempted from participation in the school hygiene district, unless they choose to become a part of it. Judging from experience with the county

health district plan in Westchester, few of these independent city and village districts would choose to become a part of the school hygiene district.

Where a county health district has been established, the Commission advocates transfer of the function of school health promotion from the school authorities to the county department of health. It believes that this would result in a better integration of school health service and other health services under the county health department. The Commission recommends, therefore, that the school hygiene district law (Sec. 5776 of the Education Law) be so amended that it will be inapplicable to those counties in which a county health district shall have been established, and that in such cases, full control of school health work shall be placed in the hands of the county board of health or other authority responsible for the administration of the county health district.

To sum up, the Commission's views respecting the betterment of public health administration in the state are briefly as follows:

1. Larger units of health administration are essential in order that improved health service with utmost economy may be made available to all residents of the state.

2. Wherever practicable, the smallest unit of health administration should be a single county. Where this is not practicable because of local conditions, counties or parts of counties should be combined to create a unit large enough to justify the establishment of a joint county health department organization, completely equipped and adequately financed.

3. Where a county or joint county health district shall be established, all essential health functions should be under its direction and control, including school health service, and that the school hygiene district law be amended so as to be inapplicable to such counties.

These proposals are in no sense revolutionary. They are designed to meet only the immediate need, pending constitutional amendment and legislation necessary to provide for a proper classification of local governments and the provision of a plan of government suited to the needs of each class.

Public Welfare Administration

Much the same deficiencies as we have noted in the plan of public health administration are to be found inherent in the existing plan of public welfare administration. County welfare districts are set up by law, within which the cities and the towns still retain administrative control of relief functions which could be more

effectively administered by a well organized county welfare department. Higher standards of personnel and service could be assured through such central control, and at lower cost. The Commission believes that it is not of advantage, certainly under present conditions, to divide responsibility for public welfare administration within a county between three sets of officials, that is, county, city and town officials. The experience of county work relief bureaus under the emergency relief act has shown that the difficulties of administration of work relief under this act would have been almost insurmountable if there had been any less concentration of authority in the hands of the county work bureau. As it is, the independent administration of city work relief, though relieving the county work relief bureau of a great deal of administrative detail, is somewhat of a handicap to the most efficient and economical application of the emergency work relief principle.

The Commission offers no specific recommendations respecting local welfare administration at this time. It desires to point out only that while the Public Welfare Law may be in some counties fairly well adapted to local requirements, it is not so adapted in other counties. The permission granted boards of supervisors in the law to change the administrative system of a county public welfare district so that the county welfare district may administer all public welfare services of towns and cities, and to make the cost of relief and care a charge upon the county district, like the permission granted cities and villages, otherwise exempted, to become a part of the county health district, has been taken advantage of in only a few counties. And it is not likely that such permissive legislation will ever be of great effect in co-ordinating the county-city-town welfare service generally through the state.

Here again, as in the case of public health administration, the Commission urges the necessity of establishing larger units of administration, such units to be not less than a single county, and to include, where conditions warrant, two or more counties or parts of counties. Determination of a plan of public welfare administration which will suit the practical necessities in each area can only be made after an intensive study of local conditions and needs. Classification of areas in accordance with such needs is a logical next step. Not until this has been done can legislation be framed to suit governmental requirements with respect to public welfare administration in all areas of the state.

Coterminous Districts

It is highly desirable in the Commission's view that whatever county or joint county districts may ultimately be established for

health administration in any part of the state, public welfare should be administered in districts which, as far as practicable, shall be coterminous with these health districts. The relationship between health and welfare services is so close that there is likely to be overlapping and duplication of field services unless the administrative areas for each service coincide. It is essential that these two services be co-ordinated and short of actual departmental consolidation of county health and welfare administration, this can be better done if their jurisdictional boundaries are the same.

The Legislature has, both in the Public Health Law and the Public Welfare Law, conceded the necessity of centralizing administrative control of these related functions in the county in so far as this could be done without undue violence to home rule. In deference to this latter principle, the cities have been permitted almost complete autonomy in the administration of health and welfare functions. They have been given authority, however, to surrender their autonomous control of both health and welfare services by resolution of their governing authorities. This has rarely been done, however, and then only at the expense of a great deal of discussion of partisan political issues in which the real interest of the taxpayers has frequently been obscured.

The Commission believes that better results in co-ordination of county and municipal activities both in the health and welfare fields would be obtained by a change of procedure respecting the inclusion of the cities under county administrative control of health and welfare units. The present procedure requires that the board of supervisors of a county may, by resolution, consolidate the welfare functions both of cities and towns under county control. With respect to the cities, however, it is necessary for the legislative body of a city to confirm such action by resolution. The Commission believes that the power of the board of supervisors so to act should not be limited in this way. Rather, the board of supervisors should have the power to effect consolidation, such consolidation to be effective unless and until the city legislative body shall, by resolution, following a properly advertised public hearing, determine to withdraw from county administrative control. The same principle should apply in the establishment of a county health district. When a board of supervisors has voted to establish a county health district, the cities should be included in such district and made subject to the control of the county health authority. They should be permitted to withdraw from such control only by resolution of their legislative bodies after properly advertised public hearing. The villages of more than 3,000 population, which now under the Public Health Law are a part of the county health district but are permitted to retain their own local health organiza-

tions, should likewise be denied the right to continue to maintain their own health organizations except upon formal action by their governing authorities after properly advertised public hearing.

The Commission considers that the adoption of this procedure respecting the administration of health and welfare services will give far better opportunity to the people to express themselves on these matters. It will also compel municipal authorities to consider more carefully the importance of local autonomy as compared with the importance of more efficient and economical administration of health and welfare functions. The present procedure permits the legislative authority of a municipality to dismiss this important issue by resolution, offhand, without adequate opportunity on the part of the people to hear or be heard on the real merit of the question.

So far as the towns are concerned, the Commission is unable to find any justification for a continuation of their participation in welfare administration. In health administration the creation of a county health district by the board of supervisors automatically abolishes town health authorities and transfers their duties and responsibilities to the counties. A county welfare district should likewise leave no welfare duties or responsibilities to town authorities.

Although town health officers are eliminated under the Public Health Law in counties where county health districts are established, the Commission believes that there is grave question of the constitutionality of the Public Health Law in this particular application, although passage of the county home rule amendment would remove the doubt. This issue has not been raised, but it is, in the Commission's opinion, an issue, none the less. Likewise, the Commission doubts that the board of supervisors of any county can, within constitutional limitations, eliminate towns as administrative units for public relief although the law grants this power to boards of supervisors. No decisions are available on the power of a board of supervisors to eliminate town officers and town responsibilities in this way, although in doing so they are unquestionably acting in the interest of improved administration, and usually in response to public sentiment.

This emphasizes the necessity of the constitutional amendment long advocated by the Commission, to open the way for intelligent unhampered legislative action for local government reform. Under present conditions in this state, no more important questions are before the Legislature than the better protection of the public welfare through adequate relief and care of the indigent and underprivileged. The Commission earnestly recommends immediate consideration of these problems.

Chapter VI

THE CONTROL OF CRIME

IT is unfortunate that there are no statistics on how often per annum constables throw up their hands helplessly as criminals in powerful automobiles roar across the town boundary line into someone else's territory. The helpless constable symbolizes one of the greatest obstacles to effective crime control in the State of New York: the diversity of jurisdictions and agencies charged with preserving the peace and enforcing the laws.

Tradition can be a powerful obstacle to efficient and economical service and nowhere more so than in police administration. Despite the necessity under modern conditions for unified control and responsibility in police practice, we still adhere to a system of divided jurisdictions and responsibility, centuries old in origin. Village, town, county and state forces vie with one another, hinder and fail to inform one another, and rarely co-operate in catching a criminal.

In so small a county as Nassau, which is only 273.4 square miles in area, there are no less than thirty-five separate police departments—the county, two cities, thirty-one villages, and one police district maintain their own police.¹ And the taxpayer “pays the freight.”

Co-operation among state, county and municipal police forces is all too rare. Jealous of their prerogatives, village, town and county functionaries seldom assist one another or call on the state police for help.

The Sheriff ²

In this diffuse pattern of unskilled and inefficient police administration, the sheriff's office plays mostly a negligible role.

Sheriffs in this state have come to abandon one of their original functions, that of apprehending criminals, so that now they are found in the majority of cases to be merely custodians of the county jail and executors of civil process.

The office of sheriff is elective and is recognized by the Constitution of New York State. Article X, section 1 of that document provides that:

“Sheriffs . . . shall be chosen by the electors of the respective counties, once in every three years and as often as vacancies

¹ Survey of Nassau County by the Municipal Consultant Service of the National Municipal League, 1934.

² See Chapter II, pages 36-74, *Rural Crime Control* by Bruce Smith, Institute of Public Administration, Columbia University, 1933.

shall happen, except in the counties of New York and Kings, and in counties whose boundaries are the same as those of a city, where such officers shall be chosen by the electors once in every two or four years as the Legislature shall direct. Sheriffs shall hold no other office and be ineligible for the next term after the termination of their offices."

Thus, rotation in office being mandatory, sheriffs, even if they want to do a good job in police work, are hampered by short tenure and lack of continuity in office.

Formal qualifications for sheriff never extend beyond simple requirements as to age, residence, citizenship and electoral status. Moral turpitude or official malfeasance is a cause for removal by the Legislature through impeachment, by the Governor after a hearing, or through action by the courts.

Although the police power and the role of executor of criminal process still adhere to the office, the sheriff has come to be primarily occupied with taking care of the county jail and serving warrants, subpoenas and other process in civil cases. Police work attracts him little. An effort to secure the sheriffs' own judgment of their deputies' activity in police work in New York State shows that two-thirds of them were unwilling to express any opinion whatsoever, which may in itself constitute a significant fact. Of the 20 sheriffs who did commit themselves to an estimate statement, 12 stated that their deputies did "very little" criminal work, two were inclined to believe that less than 25 per cent of their time was so engaged, while only six sheriffs claimed that it was a major or preponderant part of the deputy's daily tasks. In 16 counties the civil actions handled by the sheriff's office outnumbered the criminal actions in a ratio of almost four to one.

Paragraph 406 of the Judiciary Law provides that a sheriff, deputy sheriff, or constable attending a term of a court of record, must, when required by the court, act as a crier therein; and that he is not entitled to any additional compensation for that service.

That is an interesting exception to the legislative habit of giving the sheriff a fee for every official act. Except where he has been placed on salaried basis, he receives a fee for serving a summons, a fee for warrant of arrest, a fee for a subpoena, a fee for a writ of attachment or other process. The law provides that he be paid:

"For executing a warrant to remove any person from lands belonging to the people of the state, or to Indians, such a sum as the comptroller audits and certifies to be a reasonable compensation.

“For notifying constables to attend a court, fifty cents for each constable notified.

“For attending a term of the appellate division of the supreme court (as required by law) such as the presiding justice thereof certifies to be a reasonable compensation. For attending a term of any other court which he is required by law to attend, for each day, three dollars.” (County Law, sec. 185-a.)

In some counties further emoluments come to the sheriff in the form of concessions which he is permitted to operate in the prison. From selling special articles of food, tobacco and other luxuries to the inmates he can often make a handsome profit. In small counties where there is not much civil litigation, the bulk of the sheriff's income is from the feeding of prisoners. In the larger counties, and especially those containing populous cities, the civil process fees of the sheriff may run into incredibly large sums. Sheriffs in some rural areas must be content with as little as \$1,200, while in metropolitan centers they have been known to amass as much as \$100,000 a year.

Sheriffs receiving a fixed salary are paid from \$4,000 to \$15,000, which is a liberal rate of compensation when services rendered and income from fees are considered.

The sheriff of Herkimer county, a salaried officer, can requisition “all implements, material, food and supplies of whatever nature necessary for the maintenance of the sheriff and his family, the turnkey, the cook, the matron and the under-sheriff when he is in actual attendance at sessions of the court as an officer thereof, and one automobile for use by the sheriff and his subordinates.....” (Chapter 221 of the Laws of 1931.)

In Monroe county, by chapter 670 of the Laws of 1931, the office of sheriff became entirely salaried, compensation being fixed by the board of supervisors. Fees collected must be audited and belong to the county and furthermore, fees are payable in advance.

Sheriffs have such a wide variety of duties to perform that they are sometimes authorized to hire deputies at their own expense. Necessarily, these are engaged without regard to fitness as instruments of public justice, the criterion being the cheapness of their labor. The temptation is to employ the deputies in the profitable civil work rather than the criminal.

Not only has the sheriff many other things to attend to, and more remunerative at that, but he also lacks the training and facilities necessary to apprehend professional criminals.

The accounts of the sheriff are rarely a matter of public record. Aside from vouchers submitted to the county authorities for payment, executed writs filed with the courts, the jail register of admissions and discharges, and the occasional enumeration based upon them which are returned to state authorities, the sheriff assumes little or no responsibility for the maintenance of public records, except where he is a salaried officer and required to return an audited statement of collected fees to the county board of supervisors.

What progress sheriffs have shown in the field of criminal investigation has been mostly in the taking of fingerprints. This is not surprising, for fingerprinting requires very simple manipulations. Under pressure from the state identification bureau and the United States Department of Justice, sheriffs occasionally take fingerprints and send them to the central clearing agency.

In some counties which are essentially suburban, the number and equipment of town marshals, town constables and county sheriffs is inadequate to cope with crime and traffic problems. As a result, county highway police have been established. If, as may be the case, these are organized independently of the sheriff's office, the latter ceases to perform his police function. In other instances the highway police consist of so-called "police deputies" who are officially designated and controlled by the sheriff. Regardless of the extent of the territory to patrol, the numerical strength of such police is rarely imposing. They are additions to village and township police systems, which themselves are hopelessly inadequate.

Conclusions and Recommendations

Popular election, short terms, and rotation in office for sheriffs grew up during the centuries as remedies for the abuses of the office. Sheriffs, through diversity of interests and duties, through necessity, neglect, and lack of facilities and training, are almost everywhere in New York State ceasing to exercise their police powers. Continuity and training being essential in crime detection and law enforcement, the office of sheriff should be relieved of the duties of police administration. This would probably require a constitutional amendment, although in Nassau county under the Police Act, chapter 451, Laws of 1925, a county or state police force has assumed the police functions of the sheriff.³ All that would be needed is a centralization of jurisdiction with either the county or state police.

In the larger counties the boards of supervisors should be permitted to place sheriffs on salary, and, in all counties, it should be

³ See discussion of constitutional barriers, *supra*, p. 126.

required that sheriffs make an accounting for all civil fees collected, regardless of what the basis of remuneration may be. Furthermore, sheriffs should no longer be burdened with the duties of prison administration and supervision. That is a task for which most of them are neither prepared scientifically nor suited temperamentally.

The Constable⁴

The office of constable is one of tradition if not of dignity. It has become so unimportant as far as law enforcement is concerned that it might just as well be abolished. So reported the Special Joint Committee on Taxation and Retrenchment to the Legislature as long ago as 1923.

Constables are elected for the term of two years at the town meeting held in each town for that purpose in every odd numbered year. No town may elect more than five constables. Their duties are mostly to keep the peace and to act for the sheriff in civil matters.

The rural constable is paid by fees on the basis of service performed. His office is far less remunerative than that of the sheriff, and he has to supplement his earnings with a private income. Thus, the constable is usually a part-time official, often elected against his will, who occasionally declines to take the qualifying oath because of his reluctance to serve.

An examination of the services rendered by constables in 50 rural counties shows that they displayed no activity as to criminal matters in 41 counties, that in four counties they did display some sort of activity, and that in only five counties, or 10 per cent of the total, were constables deemed by the sheriffs to have any substantial value as peace officers.

A more intensive study of 906 constables in 11 counties in the western portion of the state likewise shows that even if their work as servers of civil process be included as a measure of activity, anywhere from 10 per cent to 73 per cent performed no public duties of any kind, at any time. Taking this large and representative group as a whole, it appears that almost 40 per cent are wholly inactive. In the course of scores of personal interviews it was found again and again that the constable, while occasionally serving the justice of the peace in civil matters, never under any circumstances made an arrest or served any form of criminal process. Even in Monroe county, where many constables are on a salaried basis, and hence might be expected to perform some measure of

⁴ See Chapter III, pages 75-102, *op. cit.*

public work, the ratio of activity does not rise above the general average for those on a fee basis.

Constables may be divided into three groups: (1) those without any other employment, (2) laborers, (3) farmers. The first group are mostly elderly and not fitted to the rigors of police work, and the others are tied down to their work so that they cannot attend to either routine or emergency duty.

The problem of the constable is intimately linked with the question of how far villages and townships should go in trying to provide their own police forces. As is pointed out in the Nassau County Survey by the Municipal Consultant Service of the National Municipal League, 1934:

“Protection from crime in these days of mobile criminals is not achieved by large numbers of men doing watchman duty. Economical and effective protection comes from a well organized police department, equipped with all the special technical services which facilitate police work (and which no small police department can afford) with radio-controlled motor patrol to give the force the mobility to meet the ever-recurring crises of the war on crime.

“Most villages in Nassau cannot provide the detective service, identification service, training schools and other things essential to a modern police department. And when they are provided by the county department, largely at their expense, jealousy or ignorance on the part of the local police prevents their full use by the village departments. There are villages which have installed radios in their patrol cars and make no practical use of them. Most villages refuse to send their men to the excellent police school directed by Inspector McCahill, one of the best police officers in the country.”

Conclusions and Recommendations

The office of constable has become an anachronism in modern police administration. The constable has personal interests to look after. He fears the ill-will of his fellow villagers, is poorly remunerated and is open to political influence. Most important of all, he lacks training. He should be replaced by county police wherever such a force has been organized, or by the state patrol, whose services could be contracted for on a yearly basis.

County Constabularies ⁵

It is indicative of the failure of the sheriff-constable system that the number of county police forces have been increasing. They

⁵ See Chapter IV pages 103-125, op. cit.

often begin in the sheriff's office, sometimes with the appointment of a deputy to serve as uniformed patrolman. The transition from this point to a more or less highly organized county police system may be a matter of slow growth in some instances, while in others it is accomplished at a single stroke. Necessarily, the method of creation leads to numerous kinds of "county constabulary."

The sheriff of Monroe county operates a county constabulary which consists of a uniformed highway patrol force.

The largest county police unit that operates independently of the sheriff's office is to be found in Nassau county. This county, adjacent to New York City, partakes both of an urban and rural character. It embraces eleven cities and villages with populations ranging between five and fifteen thousand, and 54 smaller incorporated villages. The total population of the county is somewhat over 300,000. When the Nassau county police force was established in 1925, the sheriff-constable system, plus 33 municipal and village forces, a small detachment of state police and a few prosecutor's detectives furnished a variegated and inadequate police service.

Though it failed to supplant these numerous jurisdictions, the county police did bring about important changes. The sheriff's office was relieved, in effect, of all responsibility for police duty. The town constables, long dormant, ceased even the pretense of activity. The state police detachment was virtually withdrawn from the county. The county constabulary, starting with only 50 officers and men, rapidly increased its numbers until they have now reached an impressive total of more than 450. A part of this increase was due to the fact that the county police force, originally constituted for the protection of unincorporated territory, has since acquired jurisdiction in 26 villages; it now serves almost three-fourths of the area and over half the population of the county.

The effect of embracing under one police authority both urban and rural districts has been to increase efficiency. The department has been able to recruit a uniformed body of sufficient size to meet the practical tests of modern police administration.

Similar in structure to the Nassau county police is the type of county force found in counties surrounding metropolitan areas. It consists of a highway police agency which is primarily charged with traffic regulation on county parkways and boulevards. Such units are therefore administered by the county park or other special authorities and conduct their work entirely outside the sphere of the sheriff-constable system.

The fourth type of county police agency is markedly different from the others. It owes its existence to the very special place

which the prosecutor occupies in the American scheme of justice. In major cases at least, the prosecutor exercises a large influence upon police investigations. Since the prosecutor virtually holds the key to the criminal courts, and can in large measure determine the what, when and how of their functioning, there is a continuing disposition to arm him with such police instrumentalities as will make his program of enforcement effective. This tendency is materially strengthened by the fact that sheriffs and constables are rarely criminal investigators, have little or no knowledge of the value of evidence, and hence are of uncertain value to the prosecutor in either the early or the late stages of a criminal investigation. Prosecutors have therefore been impelled to employ private detectives as a supplement to the regular police resources of the county.

These special aides are rare in most rural counties, but are often engaged on a temporary basis.

Our whole scheme of police organization is based on the concept of local autonomy and control. This has resulted in the extensive duplication of police agencies. It is apparent that this multiplication of police units derives from the inadequacy of each unit standing alone. Consolidation is the obvious answer. But so complex are the political relationships that have sprung up out of this confusion and disorganization that resistance against any material change in the existing arrangement will be pronounced.

Nor is it certain that the solution of the problem lies in the universal establishment of county police absorbing all other agencies. Many counties are too small, too poor or not populous enough to be able to maintain an efficient police department that can supply the wide variety of staff services which are proving essential to systematic police protection.

If British difficulties in consolidating urban and rural police forces, and our own experience in the larger metropolitan areas, offer any indication of the obstacles which a similar program would encounter in dealing with the mixed character of many so-called rural counties, any program of rural police organization which is based on county jurisdictions seems foredoomed to produce meagre results.

Even with the integration of all municipal, town and county police agencies, lying within the boundaries of individual counties, only a few would be of sufficient size and possess sufficient resources to maintain modern police units so staffed and equipped as to meet the exacting police requirements of today.

In rural sections without urban areas it is difficult to envisage adequately financed and effective county constabularies.

Conclusions and Recommendations

In counties with large urban and suburban populations county constabularies can be made into effective police agencies. Mere superimposition upon the existing sheriff-constable system does not produce the best results. It would seem that in such counties the police function should be concentrated in the hands of the county police exclusively. The head of the county police department might, for the present, be appointed by the board of supervisors from a list of names prepared by the Superintendent of the State Police, and the list approved by the Governor. Co-operation between county and state police would thus be made easier. Tenure should be on good behavior.

The State Police ⁶

The Division of State Police of New York was formed in 1917 after a decade or more of agitation. Its distinguishing feature is that the head of the state police is appointed by the Governor and is responsible to him alone. The unit operates as a mounted, motorized and uniformed body. Employing a widely distributed system of troop headquarters and substations as a base of operations, it patrols the rural and semi-rural portions of the entire state. Administrative powers are centralized and its organizational structure decentralized. The state police system of New York will stand comparison with the most famous police systems of western Europe.

The importance of the state police springs partly from the fact that they are vested with all the police powers possessed by sheriffs, constables, municipal police and other peace officers, and are territorially limited in their exercise only by the state's boundaries. The state police are also designated as fire, fish and game wardens, and may command the aid of all persons in extinguishing forest fires and may search game bags without judicial warrant. They may be required to act as court officers for justices of the peace on Indian reservations. Furthermore, the State Industrial Commission can order their examination of public halls and theatres in rural districts.

The danger of these regulatory and inspectional duties lies in their further extension to a point where regular and systematic patrols must be reduced.

One other duty for which the state police are utilized is that of preserving the peace in industrial conflicts. The suppression of disorders often acts to "break the strike" and the police, whether local or state, are charged by labor with conducting a strike-break-

⁶ See Chapter V, pages 126-179, op. cit.

ing operation. The utilization of the police, necessary as it may be, almost always is to the advantage of the employers. But this is a problem whose solution depends not upon the composition, direction or authority of the police force, but upon the social and economic result we have in view.

In the creation of the New York State Police, a concession was made to labor. The act establishing the force provides that it shall not act to suppress riot or disorders within the limits of any city except by direction of the Governor or upon the request of the mayor when approved by the Governor.⁷

The Massachusetts law on the same point requires that the force "shall not be used or called upon for service in any industrial dispute, unless actual violence has occurred therein, and then only by order of the governor." This provision is probably preferable; it goes to the bottom of the question and limits state police jurisdiction to strikes accompanied by violence.

The efficiency and discipline of the New York State Police is due primarily to the centralization of authority. The Superintendent of Police has sole, exclusive authority in the supervision and control of police personnel. He commands the force, prescribes many of the qualifications for appointment, supervises their application, makes promotions according to standards of his own devising and formulates rules and regulations for the government of the rank and file.

The centralization of authority also makes possible the rigorous training of recruits, and has the further effect of eliminating political influence from police administration.

The sheriff-constable system has been very weak in the field of criminal investigation. In the task of crime detection, the traditional rural policeman has lacked not merely skill but continuity of attention, perseverance, resolution and purpose. The application of these qualities can best be secured by the kind of personal control which characterizes the state police.

One of the difficulties of the state police arises from the fact that their jurisdiction overlaps those of innumerable local police agencies, such as municipal police departments, sheriffs and constables. The state police have avoided jealousy and strife with municipal departments by generally omitting them from their patrol. But it would not have done to adopt this same attitude toward the rural agencies. It was the failure of the sheriff-constable system that contributed in greatest measure to the establishment of the state police, and to have a new system dependent upon the atti-

⁷ Executive Law, Sec. 97.

tude of the traditional rural police officers would have defeated its whole purpose. The state police have not hesitated to take an active hand in cases falling under the joint jurisdiction of both the state and local forces.

It is not surprising that sheriffs and constables have been reluctant to co-operate with the state police, whose very existence is a reproof to their inaction in the past. Moreover, they foresee the passing of the whole system of sheriff-constable police administration. Under such circumstances there is bound to be friction, which can only be eliminated if the sheriff-constable system is abolished.

Conclusions and Recommendations

Although the opposition of labor groups to the use of state police in industrial disputes has been fairly consistent, it appears probable that it will tend to become less determined in the future. Labor executives are beginning to acknowledge the value of state police service in rural areas. Moreover, there have been many instances of state police protecting peaceful demonstrators against the attacks of industrial guards, and similar examples of enforcement of law without discrimination. If this process is continuous, and the state police consistently adhere to a policy of equal protection without fear or favor, organized labor's opposition may be still further modified to a point where some procedure can be employed in handling industrial disturbances which will adequately protect the interests of the employer, employee, and the public alike.

The state police are confronted with the disposition of the Legislature and the Governor to burden them with miscellaneous duties. Too many regulatory and inspectional functions will act to hamper the state police as an effective protective agency.

With the abolition of the sheriff-constable system, the way would be open for a thoroughly integrated police administration. County constabularies, because of certain unfavorable aspects of our county governments already described, will hardly provide an ultimate solution. If the overlapping police agencies in metropolitan areas should be cast aside, a decentralized statewide scheme of protection would become feasible.

Finally, it is clear that the state must increasingly exercise its power to administer the enforcement of its own penal laws, and that it should do so first and foremost in rural areas where the problem of police protection does not lend itself to solution by local police agencies.

The Coroner⁸

A broad and fundamental distinction separates the office of coroner from the other criminal justice agencies. Police officers and justices of the peace exist almost as a matter of course. They represent essential steps in the process of public justice. It would be difficult to conceive of any system for the protection of society which did not include them in some guise. No matter how their constitution might be revised, no matter how their jurisdictions might be extended or restricted, their real nature and relation to the general scheme would still remain unchanged. It is not so with the coroner. Responsibility for determining the cause of death might be lodged in any one of several places. There is no binding necessity that it be separately administered.

Coroners are elected officials with a tenure of office running from two to four years. Their function consists of determining, often with the aid of a jury, the causes of all deaths by violence, or under suspicious circumstances. The inquest partakes of the nature of the grand jury. Unlike the grand jury, however, all parties in interest may usually be represented by counsel. The coroner serves as a kind of presiding magistrate, and the state is represented by the prosecutor. If the inquisition declares that the deceased came to his death by the criminal act of another, the coroner must issue a warrant for the arrest of the accused party.

From this, it is clear that the coroner also exercises functions appertaining to the prosecution and the police. He is charged with determining not merely the cause, but also the responsibility for death. The coroner's duty therefore is not confined to an examination of the bodies of dead persons. He is obliged to arrive at his conclusion by study of all of the attending circumstances. This may include the examination of witnesses, of identifying marks discovered at the scene of the crime and other evidence of varied nature. In short, the coroner's office is introduced into this restricted field in the guise of a technical agency. It is contemplated that he shall be able to direct and supervise the examinations made by the medical practitioners, to apply the methods of criminal investigation and crime detection, to conduct the quasi-judicial inquest, and to charge the jury correctly on the law and the relation of the facts thereto.

Coroners, however, rarely possess the qualifications for such requirements. Interviews with 156 coroners in 52 rural counties developed the fact almost 80 per cent were physicians, 12 per cent were embalmers, with the balance distributed among cigar makers, butchers, printers, icemen, musicians and other miscellaneous callings.

⁸ See Chapter VI, pages 180-217, *op. cit.*

The duties of the coroner, if they are to be well and intelligently performed, demand a mastery of diverse techniques which are seldom found combined in a single individual. For it is important to observe that the coroner, when presiding at an inquest, is performing a dual function. On the one hand he is a magistrate, and in some respects a prosecutor also. Being charged with the determination of legal responsibility for a violent death, he cannot well avoid these two opposed roles—a situation which is repugnant to some of our fundamental theories concerning the due administration of the criminal law. At the same time, the coroner is performing the functions of a medical examiner and, in contemplation of law, is expected to be able to determine the effect of wounds, lesions, contusions, fractures, poisonous substances and the like, in producing death. While these medical functions are not inconsistent with the duties of the inquisitor and prosecutor, considerable difficulty has been experienced in finding the qualifications both of the lawyer and the physician, to say nothing of the highly specialized techniques of the medico-legal expert, combined in a single individual.

It is but natural that the coroner of a distinctly rural county should be lacking in essential technical qualifications. Even when physicians are elected by rural constituencies, the chances are all against the selection of one who has mastered the necessary and highly specialized techniques. For the field of choice is too narrow to permit anything more than a selection based upon possession of a license to practice medicine. A really admirable general practitioner can present a sorry spectacle in assembling the evidence upon which to base a successful prosecution for homicide.

In most cases, the coroner exercises his powers not as a specialized arm of the prosecutor or the police, but as an independent functionary who traces his authority to a certificate of appointment or election. Thus, as a political figure, he cannot ignore the advantages of publicity which may be his if he plays a dominating, or even a leading part in the investigation of a homicide. Naturally, this leads to a conflict with the prosecutor and police.

In Nassau county the coroner's office has disappeared altogether, and the duty of holding inquests has been transferred to the justice of the peace. To eliminate official clashes, the prosecutor must act promptly in retaining the technical service of an examiner, and hasten before the grand jury with the results of his investigation, so he can forestall the action of the justice in holding an inquest. In rural counties, however, grand juries hold infrequent sessions, with the result that the prosecutor must frequently reveal the facts upon which the state's case rests at the inquest conducted by the local justice.

The mere transfer of the inquest from the coroner's hands to those of the justice has not helped matters much. In the words of a prosecutor: "We have had barbers, stokers, carpenters and painters for justices. Our justices, acting as coroners, are just about as useful as a vermiform appendix, and we ought to have an operation cutting them out of the body politic. They don't know anything about medicine, so rely upon their family physicians for medico-legal advice. Furthermore, they don't know anything about evidence, so often destroy evidence of crime by their bungling. In cases of suspected murder, they move bodies and disarrange surroundings which might offer clues for the detection of crime, if left alone. The police and prosecutor are often helpless to prevent such errors because the acting coroner has full statutory authority and doesn't hesitate to use it."⁹

In Jefferson and Oswego counties the office of coroner has been abolished and his investigational duties have been transferred to the county prosecutor. By this recourse, not only are official conflicts with the coroner avoided, but the complexities and confusions of the inquest are entirely eliminated. The prosecutor takes charge of the inquiry into all deaths formerly coming under the jurisdiction of the coroner. He may designate a public medical officer or private physician to view the corpse and authorize such examinations as may appear to be desirable. Whether the prosecutor should himself participate in the early stages of such investigations is treated as a purely practical matter to be decided according to the special circumstances of each case.

In Jefferson county this system has met with a certain degree of success. Administrative costs have been reduced and the conduct of homicide investigations expedited. Equally important, perhaps, is the fact that the qualifications of the physician and the lawyer are brought into focus by employing separate individuals in the two fields, and by securing the administrative subordination of one of them.

These devices, however, have not succeeded in bringing to bear more than a small part of the influences which might be exercised by specialists in legal medicine. Physicians are often designated either because they are interested in the fees provided or because of their proximity to the place where the corpse was discovered. Neither of these considerations offers any guaranty that a competent technical examination will be conducted. Even at their best, such devices must be viewed as means by which the blundering methods so often characterizing the action of lay coroners may be minimized.

⁹ Statement by District Attorney Elvin N. Edwards of Nassau county.

Further efforts to remedy these conditions have resulted in some counties in what is known as the medical examiner system. This term, in a few counties, is employed to distinguish this appointed officer from the more common, popularly elected coroner.

Seldom is there any requirement that the medical examiner shall be anything more than a licensed physician. There is nothing to guarantee that he shall be an especially skilled pathologist, or an expert in legal medicine.

Although our chief concern here is the functioning of rural coroners and examiners, experience with the medical examiner system in New York City merits consideration for the light which it may throw upon a possible general solution.

An amendment to the Greater New York Charter, which became effective in 1918, abolished the office of coroner in each of the five boroughs, and provided for a single medical examiner (supported by a suitable staff of deputies, assistants, experts and others) whose statutory qualifications stand in striking contrast with those already considered. It provided that the chief medical examiner should be appointed by the mayor from the classified civil service and should be "*a doctor of medicine and a skilled pathologist and microscopist.*"¹⁰

These qualifications, as defined by statute and extended by administrative regulation, represent the highest degree of formal provision for expert medico-legal assistance that has yet been introduced in any community in this country.¹¹

Conclusions and Recommendations

Legislation should be passed incorporating the best features of the plans discussed. Such legislation would be designed to eliminate the political character of coroners and medical examiners and

¹⁰ N. Y. L. 1915, Chap. 284.

¹¹ The requirements set up by the Civil Service Commission are exceedingly rigorous, they follow: "Candidates must have received the degree of M.D. from an approved institution of recognized standing. They must be skilled pathologists, learned in the field of legal medicine, both with regard to the literature and the present state of that science. They must present satisfactory evidence of having done, in an official connection, at least ten years' work in the pathological laboratory of a recognized medical school, hospital, asylum, or public morgue or in other corresponding official capacity and of having performed at least five hundred autopsies. They must possess a theoretical or critical knowledge of bacteriology and toxicology, sufficient to enable them to appraise intelligently the work of expert deputies. It is useless for persons who have not had at least this experience to apply for examination. Special consideration will be given to candidates who have had administrative duties, to those experienced in preparing and presenting evidence in court, and to those who have made definite published contributions to the science of legal medicine. Candidates are required to submit with their application copies of their publications."

administrative conflicts, and would introduce technical qualifications.

Most important of all is the matter of technical qualification, and it is at this point that the medical examiner program bids fair to meet with its greatest obstacle. It must be remembered that there is not a single medico-legal institute in the United States, such as are to be found in western Europe. Hence the expert must continue to receive this training in connection with the rather meagre instruction accorded to the subject by our medical schools, and must greatly supplement it by practical experience. In the larger cities, where medical training and laboratory facilities are likely to be of a high order, opportunities for training and placing the expert perhaps could be provided.

But such obstacles appear relatively easy to overcome, when compared with those with which the rural districts are confronted.

New York has been able to reduce the cost of homicide investigations through employment of trained personnel, chiefly because of the large number of cases necessarily handled by the medical examiners' offices each year. For rural counties, however, in which months sometimes pass without a single case requiring the attention of the coroner, the cost of permanently engaging medico-legal experts would be wholly prohibitive and wholly indefensible. Nor is it likely that men of specialized training and experience would be willing to accept such public employments, with their severely limited professional opportunities, even though they were available.

While it is unlikely that administrative problems surrounding the investigation of rural homicides will be solved by legislative fiat, many advances certainly can be made. The abolition of the coroner's office can be confidently recommended. His function as medical examiner should be entrusted to the State Health Department, at least in the rural areas of the state, or placed in the hands of the prosecuting attorney employing medical help. The coroner's duties in connection with fixing responsibility for deaths due to violence might be turned over to the district attorney or to grand juries. In the latter event, it will prove worth while to introduce a statutory guarantee of the secrecy of the inquest proceedings.

With the passing of the coroner, it would be desirable to devolve exclusive responsibility for homicide investigations upon the police, though not upon the rural sheriffs and constables. It is doubtful whether the untrained sheriff could perform much more satisfactorily with a definite responsibility for homicide investigations than

he now does under a plan whereby the sheriff, constable, coroner and prosecutor may all participate.

Where there is no competent rural police service, the rural prosecutor will represent the most satisfactory instrument for conducting homicide investigations. The danger still remains, however, as long as the rural prosecutor, sheriff and constable endure, that their official interests will conflict with those of the state police.

No matter which of these alternatives may be selected as a means for disposing of the coroner's powers, the fundamental difficulty of securing competent medico-legal examinations will remain. The severely practical considerations here involved all indicate that persons skilled in medico-legal techniques cannot be regularly employed by small county governments, and that if they are to be made systematically available at all, the state itself must lend a hand.

The New Hampshire plan which places the pathologists of the state bureau of hygiene at the disposal of the local medical examiners deserves serious consideration. New York with its extensive public and private medical and laboratory resources could be divided into more or less formal administrative districts for this purpose.

The difficulty still remains that local authorities in charge of the investigation would be reluctant to call upon "outside" assistance of a professional character. This appears to have been the experience with the New Hampshire plan. It seems then that a definite and complete separation of rural justice from local government will prove the only remedy for this as well as other problems of rural crime control.

Thus, the abolition of the rural sheriffs' and constables' offices, and the substitution of the state police force would almost at a stroke eliminate the friction which now sometimes exists between state and local police units. The state police might then properly be charged with primary responsibility for homicide investigations. With the addition of one or more pathologists, who might be added to the state police staff just as identification and other experts are now regularly employed by them, there would result a direct and organic relationship between the police investigation and the medico-legal investigation.

Summary of Recommendations in Regard to Rural Policing

While modern police methods demand a system of unified control and responsibility in police administration, our scheme of police organization is based on the idea of local autonomy and control. The diversity and number of local jurisdictions leads to petty jealousies among officials and a lack of co-operation of all agencies in the apprehension and detection of criminals. The system fosters the growth of part-time officials who, being paid by fees, and thus poorly remunerated, rarely command the knowledge and training their office requires.

In order to achieve adequate rural police protection the integration of police organization in New York State has become necessary. To this end the Commission recommends that:

1. The sheriff be relieved of the duties of police and prison administration. (This would not require a constitutional amendment as far as his exercise of the police power is concerned, but it would require one to take away his powers as jailer, which have been held by the courts to be a constitutional attribute of his office.) The larger counties should be permitted to place their sheriffs on salary, and in all counties an accounting of all civil fees collected by the sheriff should be required.

2. The office of constable should be abolished. At present, in most cases, it is only a sideline giving little in return for service in the form of fees. Constables should be replaced with county police wherever these have been organized, or by the state patrol contracted for on a yearly basis.

3. The abolition of the sheriff-constable system would make possible the organization of county constabularies. However, many counties are too small in extent or too poor in funds to support a county police system, especially rural counties without urban areas. In counties with large urban and suburban population county constabularies can be made into effective police agencies. With the passing of the sheriff and the constable such counties could concentrate the police function in the hands of county police. The head of the county police might be appointed, for the present, by the board of supervisors from a list prepared by the Superintendent of the State Police, after the list has been approved by the Governor. Co-operation between county and state police would thus be made easier. The chief of the county police should hold office on good behavior.

4. One of the greatest difficulties the state police have to contend with originates in the innumerable local police jurisdictions whose

authority overlaps theirs. To avoid friction with municipal police departments the state police confine their work, for the most part, to the rural and semi-rural areas of the state. In these latter sections of the state, the state police could not possibly stand back and wait for the sheriff and constable to exercise their police function. Necessarily, there has been friction as a result. The sheriff-constable system should be scrapped and a centralized authority established as already pointed out. The enforcement of the penal laws would have to be the duty of the state police.

5. The coroner's office should be abolished, and in rural areas the duty of conducting medical examinations transferred to the State Health Department, or placed in the hands of the prosecuting attorney who would employ competent medical help for this purpose. The coroner's duties in fixing the responsibility in cases of death by violence might be imposed upon the district attorney or grand juries. In the latter event provision must be made for the statutory guarantee of secrecy of the proceedings, so that the State's case may not be divulged prematurely. Responsibility for homicide investigations should be placed on the police, but not on the rural sheriff or constable.

These recommendations rest upon the conclusion of the Commission that only the abolition of the sheriff-constable system and the substitution of the state police, supplemented where desirable by county forces, will solve the many problems arising from archaic laws that still apply to the policing of rural areas.

The Justice of the Peace ¹²

The justice of the peace is a rural official with a dual function. Aside from the small number of justices affected by the new Town Law, he continues to act in an administrative capacity as member of the town board and in a judicial capacity as part of the inferior judicial system.

This dual function, however, is seldom found to be performed by any one justice. The general practice is to divide the work. Two justices will serve as members of the town board only, and the other two will restrict their activities to judicial matters. The task of carrying on both duties would be cumbersome otherwise. Furthermore, in most towns judicial cases are few and far between so that, paid by fees, as they are, four justices would each earn a pittance were all of them to act as judicial officers. As it is, when

¹² See Chapter VII, pages 218-274, *Rural Crime Control* by Bruce Smith; Legislative Document No. 50 (K), 1934, *Justices of the Peace in New York State*, by the Commission on the Administration of Justice in New York State.

not paid by salary, the income of two officers functioning as justices is so small that they must supplement it with other earnings. It is not surprising, then, to find that the justice of the peace is generally a part time official who relies for his living on his store or farm or some other trade or occupation. Only 9 justices of 117 personally interviewed by the staff of the Commission on the Administration of Justice¹³ were found to have no other occupation, and all of these were men formerly in business but now retired. The average earnings of justices as reported by the aforementioned Commission were \$540 in 1931.

The cost of criminal cases handled by the justice of the peace is a charge on the town, county or state. In civil cases the litigants have to bear the expense of the justice's fees. Inasmuch as these are very low, two or three dollars in the average case, the temptation is to indulge in adjournments and other delays.

The work of justices of the peace requires considerable legal knowledge. As a judge in the court of special sessions he presides over criminal cases, with exclusive jurisdiction over petty larceny (fees and offense), assault in the third degree, disorderly conduct, indecency, gambling, intoxication, racing of animals illegally, malicious mischief, fraud on innkeeper, public nuisance, trespass, vagrancy and violations of the Vehicle and Traffic Law. His jurisdiction extends to violations of town ordinances (which he may help to pass), and he hears cases preliminary to their required presentation to the grand jury.

As civil judge he considers cases to recover damages for breach of contract (not including promise to marry), to recover damages for injury to persons or property, actions on a bond conditional on a payment of money, or on surety bonds taken by any justice of the peace, or a judgment of an inferior court not involving a sum over \$200. If the sum is under \$50, he has jurisdiction over judgments rendered in courts of record, action to recover damages for an escape from jail, liberties, and actions against an executor or administrator.

To such varied duties most justices of the peace bring little in the way of technical or temperamental qualification. Being untrained in the law, they rely heavily on the advice of lawyers and state troopers, who, with their cases to present, are hardly free from prejudice. In some counties, notably Broome, the justice receives help on legal details from the district attorney who is careful about cases coming before his court. In addition, some supervision is provided by the monthly reports justices must make to the various

¹³ Legislative Document (1934) No. 50 (K) Commission on the Administration of Justice in New York State.

state departments. Justices make infrequent reports to the county clerk on misdemeanor cases. At any rate, such reports, though they stimulate the justice to be careful of detail, do not help him to settle his cases. Inadequate knowledge and supervision inevitably lead to numerous unfair and slipshod trials.

Although their official duties are performed on a part-time and spare-time basis, many justices have just too many cases to attend to in their odd moments and too few to abandon their ordinary occupation. When this condition arises, the justice's calendar becomes crowded and the administration of justice develops into a process of delays.

While his intimate knowledge of local conditions and persons may help the justice to arrive at an equitable and humane decision more readily than he might otherwise, such knowledge may turn into feeling and into kindness toward his friends and neighbors not warranted by the merits of their case. And if the justice has his own general store, he will be especially wary of alienating the patronage of his customers. The justice may be too close to the people who elect him.

The new Town Law enacted in 1932 attempted to make some revisions in the justice of peace system which apply chiefly to towns of the first class. Such towns include all those with populations exceeding 10,000 and all towns in Westchester county, but not including towns in Broome and Suffolk counties. Towns in these last counties belong to the second class together with all other towns. Towns with a population of over 5,000 or assessed valuation of ten million dollars may vote to enter the first class, etc.

Only two justices are elected instead of four in towns of the first class, but towns having more than 35,000 inhabitants (of which there are six) may decide to continue having four justices. The duties of the four justices on the town board are assumed by four councilmen, thus permitting the justices to devote themselves to judicial administration alone. In all first class towns and in second class towns operating under the budget system, the justices are paid by salary instead of fees and monthly reports to the supervisor are required.

In second class towns four justices continue to be elected and to perform both judicial and administrative duties, as formerly. Except in towns adopting the budget system, justices receive fees, but these are limited to \$3,000 in any one year. However, the law provides that in any second class town having less than 300 inhabitants and taxable property assessed at less than \$100,000, only one justice of the peace may be elected. This provision of the new Town Law reducing the number of justices of the peace (as well

as of assessors) to one in towns having less than 300 population and an assessed valuation of less than \$100,000 applies, at present, only to the town of Kingston. Kingston has a population of 194 and an assessed valuation of \$98,379. However, there is nothing to prevent an increase of the valuation, and in such a case the law will be nugatory in effect.

As the law stands, it reduces the number of justices in only 44 first class towns, or 4.7 per cent of a total number of 932 towns in the state. The number of towns which *may become* first class is 71,¹⁴ or 7.6 per cent. In other words, while the new Town Law institutes much needed reforms in the administration of rural justice, it does so in only 12 per cent of the towns in the state. Inasmuch as the first class towns affected by the law are the most populous and wealthy, the reforms touch localities where justices have been relatively better compensated and where the justice of the peace system had already been modified and developed into a fairly satisfactory arrangement. Towns of the second class, where reforms are far more needed, receive none of the benefits of these provisions of the law, except the towns with very small population and low assessment which may elect only one justice.

The civil jurisdiction of justices of the peace is protected by the Constitution, but the amendment of 1929 allowed inferior local courts of criminal jurisdiction to replace the justice of the peace in the hearing of criminal cases. It would seem, then, that reorganization of the courts of special session would be possible along the lines suggested by the Commission on the Administration of Justice. That Commission seems to have favored the abolition of the criminal jurisdiction of the justice of the peace, and the substitution of ambulatory county courts sitting in the various towns from time to time. This plan would make it possible for rural areas to have better trained officials in their inferior courts. It would also remove the direct and prejudicial influence which friends, neighbors, lawyers, state troopers, customers and the electorate now exert upon justices of the peace. The greater co-ordination and supervision attending the establishment of this system of courts would tend to prevent delays and unfair trials. But such a court, because of its peripatetic nature, could not handle the volume of warrants and bail now brought before justices of the peace. For this reason, the justices still functioning in civil cases would have to continue exercising jurisdiction in such cases.

This Commission feels that some revision, such as the ambulatory court proposed by the Commission on the Administration of Justice, will ultimately be necessary. At present, however, the cost of setting up such a system, while desirable from the point of view

¹⁴ See footnote 1a, page 27, *supra*.

of greater justice, would be great. Whatever may be said against the present practice of compensation by fees, the cost in most cases is low.

Conclusions and Recommendations

The chief defect of the justice of peace system as it stands today is the low remuneration and general unattractiveness of the office. As early as 1923 the Special Joint Committee on Taxation and Retrenchment urged that the number of justices be reduced and that they be replaced by "trustees" on the town board. The new Town Law, so far as it affects justices, is a step in this direction. It divides the judicial and administrative functions previously performed by justices between the justices and a new set of officers, called "councilmen." By reducing the number of justices in towns of the first class, and making their office salaried in all towns on the budget system, the law does make the office freer from partisanship and pecuniary consideration in the administration of justice. The extension of the law to all towns in the state is necessary and feasible. The Commission recommends that, pending more extensive revision of the machinery of local justice in rural areas along such lines as the Commission on the Administration of Justice has suggested, the criminal jurisdiction of justices of the peace be preserved. However, the continuance of such jurisdiction should be contingent on the further separation of justices from their duties on the town board and the general reduction of their number from four to two. The application of the new Town Law in respect to justices of the peace needs only statutory action. No constitutional amendment is required to accomplish this. Immediate relief would thus be extended and the machinery of rural justice greatly improved, though thorough reorganization must await constitutional revision.

Chapter VII

COUNTY CLERK AND THE REGISTER

THE county clerk must perform immensely varied duties. He registers motor vehicles and issues drivers' licenses. He is clerk of the county court in his county and by article VI, section 21 of the Constitution, he is clerk of the Supreme Court. He must keep a court and trust fund register to record moneys and securities paid or transferred into court. In every county other than Queens, Dutchess, Orange and Rockland counties, the county clerk may appoint and remove special deputy clerks to attend upon any terms or sittings of the courts of which he is clerk. In New York City the powers and duties conferred and imposed upon coroners may be exercised and performed by the county clerks.

Under the Education Law the county clerk designates the place where the school directors of the supervisory district shall meet for organization, and gives notice when such meetings are to be held. He certifies the apportionment of school moneys. On the receipt of a notice of election of a district superintendent of schools in any supervisory district in his county, the county clerk must deliver to the person elected a certificate of election and forward a duplicate of it to the Commissioner of Education. He has to file with the commissioner, whenever requested, any reports of trustees of school districts and boards of education deposited in his office. He must forward to the commissioner a certified copy of proceedings at meetings called to decide whether a supervisory district shall be organized.

However, the most important duty of the county clerk is to act as register. Because, functioning as such, he administers a usually over-expensive branch of county government, the attention of the commission has been chiefly attracted to this phase of his work.

The county clerk is elected for a three-year term, except in New York and Kings counties and in counties whose boundaries are the same as those of a city, where he holds office for two or four years as directed by the Legislature.

His general duties embrace the custody of all books, deeds, records, maps and other papers deposited in his office. He must provide, at the expense of the county, books necessary for the recording of papers authorized to be recorded in his office. He must notify elected officials of their election, and give immediate notice to the Governor when a vacancy occurs in any county office which he is authorized to fill. Upon request and offer to pay the fees allowed by law, he must search diligently the files, papers and

dockets in his office. It is his duty to record certificates of honorable discharge of any soldier, sailor, marine and exempt volunteer fireman. Being paid the required fees, he deposits in his office any deeds, conveyances, wills and other papers offered for recording by any person. He must furnish the new sheriff with a certificate stating he has qualified and given security required by law. Under the Education Law he files reports of the district superintendent of schools, and upon request of the Commissioner of Education, files with him any reports of school district trustees or boards of education the commissioner may require.

Under the Banking Law, the county clerk is required to file certificates of the organization of banks, to give notice of the decision of the Superintendent of Banks in regard to such applications, and to transmit other papers. Under the Fish, Forest and Game Law he issues game licenses and collects the fees. He issues peddlers' licenses and files oaths of office, notices of mechanics' liens, documents relating to marriages, and certificates of incorporation of villages. He designates newspapers in which the certificates of partnership are published, reports annually to the Secretary of State changes of names of individuals or of corporations, and to the Superintendent of Insurance, changes of names of corporations authorized to make insurance.

The Penal Law requires that he keep a register of names of mercantile and manufacturing businesses in his county; the Lien Law, that he file contracts for building loans and keep a lien docket. The Public Officers Law demands of him the filing of removals of local officers from office. Under the Real Property Law county clerks and registers must act as "registrars" of titles. By the terms of the Election Law he must transmit notices to the Secretary of State whenever vacancies occur in the office of representatives to the Congress of the United States. He is required to deliver all supplies for election day from the board of elections to inspectors of elections in the various districts. In addition to all this, in Oneida, Westchester, Suffolk and Nassau counties the county clerk has the powers and duties of a board of elections.

Moreover, under the Public Health Law, the county clerk is charged with the duty of registering every license to practice medicine. Upon receipt of the commission of a person appointed to be notary public, he is required by the Executive Law to mail that person a notice of his appointment. Under the same law, he must search for any document or paper required by the Secretary of State, the Comptroller, the Treasurer, the Attorney-General and the State Engineer or Surveyor, whenever deemed necessary for the discharge of their official duties.

The Tax Law requires, when the county clerk receives a list of lands liable to be sold at a state tax sale, that at least one month before the sale he transmit to the tax department a certified list of all lands the conveyances of which are on record in his office, owned by the county, and liable to be sold at the sale.

In all counties except those wholly within the limits of a city, the county clerk must furnish to each of the city or town clerks in his county a certified statement containing the names of every stock corporation filed with him during the year. County clerks and registers must report to the Tax Commission any deed or other conveyance filed or recorded in their office which appears to have been made to take effect after the death of the grantor or vendor.

After a list of trial jurors has been transmitted to him, the county clerk, acting under the Judiciary Law, must prepare suitable ballots and must deposit them in a box kept for that purpose. He designates the day for the drawing of the ballots and publishes a notice of the date in a county newspaper. He or his deputy must be present at the office of the commissioner of jurors to witness and assist in the drawing of trial jurors. He notifies town clerks in case of failure to receive jury lists or in case the list is lost or destroyed, and destroys the old ballots.

In Westchester county the county clerk may appoint one deputy, in addition to those authorized under the County Law, to act in his place in all election matters under a department designated the county election department of the office of the county clerk of Westchester county. He may also appoint a secretary for the department and other emergency employees as required. The compensation of these employees is fixed by the county board of supervisors, but the employees are removable from office at the pleasure of the clerk. In Suffolk and Nassau counties, the county clerks have the power to appoint deputy clerks for election purposes, but no other employees to assist the latter.

The county clerk is required to keep a book, open to public inspection, of all fees he collects. In counties where the county clerk or register is on a salary basis, he must turn over to the county treasurer all fees he receives. Furthermore, he has to report to the board of supervisors, on the first day of their annual meeting, all fees charged or collected during the past year. A county clerk or register who receives a salary must account for and pay to the treasurer of his county all fees, perquisites and emoluments received by him for his official service. The office of register is apparently a metropolitan institution, four of the five registers in the state being from the counties comprising New York City, and the other one being from Westchester county. The registers of the counties of New York, Kings, Queens and Bronx and the county clerk of

the county of Richmond when acting as recording officer are entitled to fees for all the work they do. One of the most interesting provisions of the law regarding such fees is that "the county clerk when acting as register may fix the fee for any service rendered by him and for which no fee is herein specified, subject to review by the supreme court."

Except in the counties of Albany, Kings and New York the county clerk is required by the Vehicle and Traffic Law to act as agent of the Commissioner of Vehicles. He is directed by law to register motor vehicles, to issue certificates and plates and chauffeurs' and operators' licenses. County clerks must render a daily report to the commissioner and remit all fees to him. From the fees for each registration and transfer the county clerk is allowed to retain thirty-five cents; and for each application for an operator's or chauffeur's license filed in his office the sum of ten cents. He retains the fee of ten cents for learners' permits. If his office is not salaried, the fees he retains for learners' permits belong to him as compensation for his services.

The county clerk is a salaried official in most counties. Out of thirty-one county clerks replying to a questionnaire sent out by the Commission, only two are not compensated by salary. The county clerk of Chemung county is on a fee basis,¹ but the office will become salaried on January 1, 1936. In Oneida county the clerk, operating under chapter 10 of the Laws of 1898, receives the lump sum of \$11,000 from which he pays himself, his assistants and the expenses of his office. Aside from Westchester and Erie counties, and the counties comprising New York City, the salaries of county clerks range from \$2,250 in Otsego county to \$5,500 in Ulster county. In Erie county the clerk receives \$8,000 a year and in Westchester county, where there is a register, that officer is paid a \$10,000 salary. The county clerk's office in Chemung county is administered by a member of the bar specialized in title work. Such a qualification, although desirable, could not be made a requirement with any practicability in small counties unable to pay attractive salaries. In 1933 out of 24 counties reporting, outside of Westchester county and New York City, the expenditures of 16 county clerks exceeded their fees collected as registers. An analysis of the drain on the county clerk's office as register indicates that the cost does not depend on the factor of the size of the county.² The counties fall into equal groups with respect to this variable. Twelve counties are over 800 square miles in area and twelve are under 800 square miles. In each group eight of

¹ See Appendix; Chemung County Clerk's letter.

² See Table XII.

the counties had cost ratios of over 100 per cent in 1933. It is obvious from these figures that the distribution of costs occurs independently of the size of the counties.

Table XIII compels the same conclusion as regards the relation of the character of population. Counties with urban population in excess of 60 per cent are classed as "urban." Those with urban population from 40 to 60 per cent are tagged "intermediate" and counties with urban populations under 40 per cent are included in the "rural" group.

The four urban counties all have cost ratios of over 100 per cent. Of the intermediate and rural counties, approximately one-third in each class have cost ratios of less than 100 per cent. The four urban counties reporting have a total population of 397,561 while the twelve rural counties have only 380,181, and the five counties with cost ratios of less than 100 per cent by themselves, have a total population of only 194,483. In spite of their greater population, in the four urban counties (so far as the register function is concerned) the county clerk's office is not self-liquidating. The explanation of this situation is that these counties together collect total fees amounting to 30 per cent less than the fees collected by the five rural counties with lowest cost ratios. Broome and Madison counties are almost equal in area and Broome county has more than three times the population of Madison. Fees collected by the county clerk of Broome in 1933 totaled \$17,888.93; fees in Madison in the same year amounted to about \$6,300 more. Despite its large population, the cost of running the county clerk's office as register in Broome county was 145.7 per cent of the fees collected, while in Madison the corresponding figure was 53.6 per cent. Without further knowledge of efficiency in management in these offices, Table XVI seems to indicate that, in the case of Broome county at least, the relatively high cost of operation is due to the large amount disbursed to copyists and comparers, the sum being six times the comparable figures in Madison county.

Tables XIV, XV, and XVI throw additional light on the question of the relation of area of county and density of population to cost of administering the county clerk's office as register. Among the urban counties, (Table XIV) Montgomery, with an area about one-fourth that of Herkimer county, but with an equal population, has a cost ratio of 220.9 per cent, and Herkimer a cost ratio of 208.9 per cent. Though the fees collected in Montgomery are less, the salaries of the clerk, deputies and copyists are somewhat higher than in Herkimer county. Broome county, though smaller than Chautauqua county, and with a little larger population, collects about the same amount in fees as Chautauqua, but the county clerk's office operates at a cost ratio of 145.7 per cent and the county

clerk of Chautauqua at 103.7 per cent. Here again, reference to Table XVI indicates that the employees' salaries are the cause of the higher ratio.

Clinton and Otsego counties are in the rural group. In area they are almost equal and collect about the same amount in fees. (Table XVI.) Clinton has a population of 46,687 while Otsego has 46,710. The amount of the fees collected is about the same. Again, the difference between the cost ratios (Clinton, 69.9; Otsego, 222.8) seems to be caused by difference in salaries.

It appears, then, that the cost of the county clerk's office as register depends not on the area of the county or the density of its population, but on the amount of business handled and the efficiency of office management.

This conclusion is supported by Table XVII. It is assumed that the amount of fees collected is a fair indication of the volume of work performed as register by the county clerk's office. The clustering of high ratios of expense to fees among the group of counties with lowest amount of fees seems to indicate that as the fees decrease in amount, the cost per unit of work increases. This is an excellent argument for county consolidation or joint performance.

Because the functions of the county clerk's office are largely of a routine nature is no reason to consider them unimportant. As a matter of fact, they are tremendously important service functions as is testified by the amount of fees collected from individuals for the performance of various specific services. Whereas taxpayers generally must support functions of government in which they may have only an indirect interest, in the case of these services rendered by the county clerk, the individual who requires the service pays for it.

It should not be assumed, however, that criticism of a county clerk's office is in order simply because it does not happen to be self-sustaining. There are many other factors that must be taken into consideration: the nature of the service rendered; the necessity of keeping an office operating to meet a potential demand; the history of the public's service requirements with respect to the county clerk's office; the amount of work done by the clerk's office for which fees are not charged; the effect of economic conditions in the county upon the services of the clerk's office and other considerations. The cost comparisons above are made simply for the sake of throwing light upon the expenditure experience of various counties with regard to the clerk's office and should not be taken to imply criticism of any. Before conclusions can be drawn as to the relative efficiency or inefficiency of particular offices, a more detailed survey of the work done by those offices is essential.

Pending governmental reorganization, the Commission was particularly interested in possible savings and increased efficiency in the performance of the register function by the county clerk. The Commission, in its questionnaire, requested information in regard to the use of the photostat method of recording deeds and other papers. Only four counties, Erie and Suffolk counties and two counties from New York City, reported the use of photostat machines.

Long use by the federal and the state government has shown that the photostat method of recording not only results in great savings but that it is also speedier, more accurate, is as permanent as the paper base (whereas cheap ink fades in time), and is fraud proof.

In a survey of Nassau county conducted by the Municipal Consultant Service of the National Municipal League, it was found that it "is possible to reduce the personnel (of the county clerk's office) without interfering with the quality of service rendered, by the installation of the photostat method of recording deeds. This is both cheaper and more accurate than the method of copying and comparing now in use. The saving involved is considerable. Copyists, paid by the folio, received in 1933 \$43,920 while the salaries of comparers amounted in the same year to \$29,400, a grand total of \$73,000."

The installation of the photostat machine in the county clerk's office in Erie county on January 1, 1933, has resulted in the reduction of personnel by 15 at a saving of \$21,000. Of this sum \$15,000 was saved from salaries previously paid to 14 copyists and part of the rest from increased efficiency.

In reply to the Commission's questionnaire, Arthur S. Maudlin, the register of the county of Westchester, wrote as follows:

"Prior to the year 1930 the County Register of Westchester county, under the existing law, was a fee officer. He received all the income from recording and filing fees and paid many of the employees. For the year 1929 the county appropriated for salaries, record books, supplies and expenses the sum of \$43,070, from which it received no return in revenues.

"I was elected County Register in the fall of the year 1929 to serve as a salaried official. Immediately after my election, two months prior to taking office, I made a survey of the public offices using the photostat system of recording. Convinced that this system was the most modern, accurate and economical method of recording, I recommended to the board of supervisors that they appropriate sufficient funds

for the installation of the photostat machinery. The request was granted, and on January 1, 1930, the new system of recording was functioning.

"This office also does the photostat work for all other county departments at cost. Recorded instruments are returned to customers within two days as compared to six or eight weeks under the old system; final index is kept up to date as compared to three months in arrears under the old system; legal forms of deeds, mortgages and other forms have been revised so that they occupy less space on the records, thereby saving office space, binders, paper and chemicals; photostat copies of more than 12,000 have been made for public use—original maps are preserved. More work is produced and less help required.

"For the year 1929 under the old system there were 16 copyists and 4 comparing clerks. The salaries paid these employees were: 16 copyists, \$34,295.79; 4 comparing clerks, \$11,645.98, a total of \$45,941.77.

"Today there are eight employees in the Photostat Department. The total salaries are \$13,369.

"Following is a comparison of number of employees and salaries paid for 1929-1934 inclusive.

TABLE XI			Salaries
Year	Employees		
1929.....	39 not including Register, a fee officer.....		\$86,911 77
1930.....	32 including Register, salaried officer.....		83,660 00
1931.....	29 including Register, salaried officer.....		76,086 00
1932.....	28 including Register, salaried officer.....		68,076 00
1933.....	28 including Register, salaried officer.....		61,993 00
1934.....	25 including Register, salaried officer.....		57,918 00

"The total budget appropriation for this office for the year 1934 is \$66,208. Our expenditures as of October 31, 1934, amount to \$57,677.62. The total revenues and credits for departmental work as of October 31, 1934 amount to \$97,286.63."

No better recommendation than this can be given the photostat method of recording. However, it is questionable whether all counties could utilize it successfully. The photostat machine undoubtedly ought to be part of the equipment of all county clerks and registers in the highly urban counties of the state. In the small rural counties, on the other hand, where the volume of business is small, the machine might prove uneconomical. The only hope for such counties is the establishment of a central bureau which would provide them with photostat service at cost.

In this way, counties where the purchase of the machinery would not cut down costs otherwise, might make savings by being able to reduce the staff of the county clerk. Copyists would be dispensed with, and the work of indexing and filing photostat papers, in some cases, might be done by a part-time clerk. To this end the Commission recommends that the state department be charged with the duty of providing photostat service to county clerks and registers, and that county clerks and registers in counties without photostat machinery be required to utilize the service of the Department of State. Deeds and other papers would be sent to Albany by the county clerk by registered mail. Upon the return of the original and photostat copies, he would file them in the accustomed manner. The cost of the service would be charged against the county clerk's office and passed on to the persons served.

Admittedly, this method would entail some delay, but probably less than is the case at present in most counties. Moreover, accuracy, permanency, and economy in recording instruments would be greatly increased. Thus, by partly centralizing a function of the county clerk, great savings could be made in the administration of his office.

TABLE XII

Cost of County Clerk's Office as Register in Relation to Size of County

COUNTY	Area in Square Miles	Ratio of Expense to Fees, 1933
Large 12:		<i>Per cent</i>
St. Lawrence.....	2,701	82.7
Hamilton.....	1,700	760.8
Herkimer.....	1,459	208.9
Delaware.....	1,449	75.3
Jefferson.....	1,274	37.8
Ulster.....	1,137	119.6
Chautauqua.....	1,069	103.7
Clinton.....	1,049	69.9
Allegany.....	1,047	149.9
Otsego.....	1,009	222.8
Oswego.....	966	160.2
Washington.....	837	234.5
Small 12:		
Broome.....	705	145.7
Cayuga.....	703	77.3
Madison.....	650	53.6
Columbia.....	644	279.8
Wyoming.....	601	162.6
Wayne.....	599	58.2
Genesee.....	496	225.3
Montgomery.....	398	220.9
Yates.....	343	95.5
Schuyler.....	336	181.9
Seneca.....	336	148.7
Putnam.....	233	146.6

The counties fall into equal groups, showing that the cost of register function does not depend on the size of the area served.

TABLE XIII

Cost of County Clerk's Office as Register in Relation to Density of Population

COUNTY	Popula- tion	POPULATION		Ratio of Expense to Fees, 1933
		Urban	Rural	
Urban:		<i>Per cent</i>	<i>Per cent</i>	<i>Per cent</i>
Broome.....	147,022	72.4	27.6	145.7
Montgomery.....	60,078	68.6	33.4	220.9
Herkimer.....	64,006	65.0	35.0	208.9
Chautauqua.....	126,457	62.4	37.6	103.7
Intermediate:				
Cayuga.....	64,751	56.6	43.4	77.3
Oswego.....	69,645	50.4	49.6	160.2
Genesee.....	44,468	49.1	50.9	225.3
Ulster.....	80,155	44.2	55.8	119.6
Jefferson.....	83,574	43.8	56.2	37.8
Seneca.....	24,983	42.8	57.2	148.7
St. Lawrence.....	90,960	42.3	57.7	82.7
Washington.....	46,482	40.8	59.2	234.5
Rural:				
Madison.....	39,790	37.2	62.8	53.6
Clinton.....	46,687	35.7	64.3	69.9
Otsego.....	46,710	33.1	66.9	222.8
Yates.....	16,848	31.6	68.4	95.5
Columbia.....	41,617	29.6	70.4	279.8
Wayne.....	49,995	28.4	71.6	58.2
Wyoming.....	28,764	26.8	73.2	162.6
Schuyler.....	12,909	22.9	77.1	181.9
Allegany.....	38,025	14.9	85.1	149.9
Delaware.....	41,163	8.5	91.5	75.3
Hamilton.....	3,929	.....	100.0	760.8
Putnam.....	13,744	.....	100.0	146.6

TABLE XIV

The Cost of County Clerk's Office as Register in Relation to Area of County and to Density of Population in Counties With Cost Ratios over 100%

COUNTY	Area in Square Miles	POPULATION		Ratio of Expense to Fees, 1933
		Urban	Rural	
Urban:		<i>Per cent</i>	<i>Per cent</i>	<i>Per cent</i>
Broome.....	705	72.4	27.6	145.7
Montgomery.....	398	66.6	33.4	220.9
Herkimer.....	1,459	65.0	35.0	208.9
Chautauqua.....	1,069	62.4	37.6	103.7
Intermediate:				
Oswego.....	966	50.4	49.6	160.2
Genesee.....	496	49.1	50.9	225.3
Ulster.....	1,137	44.2	55.8	119.6
Seneca.....	336	42.8	57.2	148.7
Washington.....	837	40.8	59.2	234.5
Rural:				
Otsego.....	1,009	33.1	66.9	222.8
Wyoming.....	601	26.8	73.2	162.6
Columbia.....	644	29.6	70.4	279.8
Schuyler.....	336	22.9	77.1	181.9
Hamilton.....	1,700	.....	100.0	760.8
Allegany.....	1,047	14.9	85.1	149.9
Putnam.....	233	.....	100.0	146.6

TABLE XV

The Cost of the County Clerk's Office as Register in Relation to Area of County, Density of Population and Fees Collected in Counties With Cost Ratios Under 100%

COUNTY	Area in Square Miles	POPULATION		Fees Collected, 1933	Ratio of Expense to Fees, 1933
		Urban	Rural		
Intermediate:		<i>Per cent</i>	<i>Per cent</i>		<i>Per cent</i>
Cayuga.....	703	56.6	43.4	\$17,852 00	77.3
Jefferson.....	1,274	43.8	56.2	26,643 02	37.8
St. Lawrence.....	2,701	42.3	57.7	28,606 89	82.7
Rural:					
Madison.....	650	37.2	62.8	24,209 84	53.6
Clinton.....	1,049	35.7	64.3	6,240 40	69.9
Yates.....	343	31.6	68.4	3,452 46	95.5
Wayne.....	599	28.4	71.6	19,137 48	58.2
Delaware.....	1,449	8.5	91.5	21,944 35	75.3

TABLE XVI

Amount of Fees Collected and Salary Expenditures—County Clerk's Office as Register

COUNTY	Popula- tion	Fees, 1933	Ratio of Expenses to Fees, 1933	County Clerk's Salary, 1933	Deputies' Salaries, 1933	Copyists' and Com- parers' Salaries, 1933
Urban:			<i>Per cent</i>			
Broome.....	147,022	\$17,888 93	145.7	\$3,500 00	\$3,650 00	\$14,520 00 ^a
Montgomery....	60,076	5,567 40	220.9	4,000 00	3,500 00	4,800 00 ^b
Herkimer.....	64,006	7,163 05	208.9	3,500 00	3,290 00	4,320 00
Chautauqua....	126,457	21,884 00	103.7	.....^d	3,240 00	6,030 00 ^c
Intermediate:						
Cayuga.....	64,751	17,852 00	77.3	3,000 00	7,760 00	2,000 00
Oswego.....	69,645	10,388 56	160.2	4,000 00	2,400 00	2,400 00
Genesee.....	44,468	4,600 35	225.3	3,200 00	2,000 00	4,820 00
Ulster.....	80,155	14,464 72	119.6	5,500 00	2,400 00 ^e	7,056 00 ^f
Jefferson.....	83,574	26,643 02	37.8	3,800 00	1,620 00	2,160 00
Seneca.....	24,983	6,035 49	148.7	2,500 00	1,872 00	2,790 00
Washington....	46,482	5,520 65	234.5	3,500 00	6,650 00	2,800 00
St. Lawrence....	90,960	28,606 89	82.7	2,960 00	10,600 00 ^g	.....
Rural:						
Madison.....	39,790	24,209 84	53.6	3,600 00	2,000 00	2,300 00
Clinton.....	46,687	6,240 40	69.9	2,700 00	1,300 00	366 66
Otsego.....	46,710	6,134 92	222.8	2,250 00	1,620 00	5,400 00 ^h
Yates.....	16,848	3,452 46	95.5	1,800 00	1,500 00	.....
Columbia.....	41,617	4,359 75	279.8	3,000 00	4,440 00	3,240 00
Wayne.....	49,995	19,137 48	58.2	2,700 00	4,050 00	4,400 00
Wyoming.....	28,764	5,937 74	162.6	3,300 00	3,660 00	2,700 00
Schuyler.....	12,909	2,542 83	181.9	2,500 00	2,640 00	.....
Allegany.....	38,025	10,071 67	149.9	.....^d	2,100 00	2,000 00
Delaware.....	41,163	21,944 35	75.3	3,500 00	2,000 00	8,200 00
Hamilton.....	3,929	966 07	760.8	3,600 00	1,500 00	1,500 00
Putnam.....	13,744	7,157 84	146.6	5,000 00	2,000 00	3,500 00

^a Nine copyists with salaries ranging from \$960 to \$1,200. Average was used in calculating this figure.

^b Copyists and comparers do other work part time. This figure is two-thirds of their salaries.

^c Six copyists with salaries ranging from \$75 to \$110 a month with a 10 per cent cut. Average was used in calculating this figure.

^d Office on salary basis but amount not given.

^e In addition, one deputy in charge of Motor Vehicle Department was employed.

^f In addition, one clerk was employed in Motor Vehicle Department.

^g This includes one deputy with salary of \$3,200 and four Heads of Bureaus whose salaries ranged from \$1,500 to \$2,200.

^h In addition, two Motor Vehicle Clerks were employed.

TABLE XVII

Relation of Cost of County Clerk's Office as Register to Amount of Fees Collected

COUNTY	Fees 1933	Expense 1933	Ratio of Expense to fees
			<i>Per cent</i>
St. Lawrence.....	\$28,606 89	\$23,657 02	82.7
Jefferson.....	26,643 02	10,080 00	37.8
Madison.....	24,209 84	13,000 00 ^a	53.6
Delaware.....	21,944 35	16,529 32	75.3
Chautauqua.....	21,884 00	22,696 14	103.7
Wayne.....	19,137 48	11,150 00 ^a	58.2
Broome.....	17,888 93	26,073 12	145.7
Cayuga.....	17,852 00	13,810 00	77.3
Ulster.....	14,464 72	17,300 00	119.6
Oswego.....	10,388 56	16,650 00	160.2
Allegany.....	10,071 67	15,101 70	149.9
Herkimer.....	7,163 05	14,965 19	208.9
Putnam.....	7,157 84	10,500 00	146.6
Clinton.....	6,240 40	4,366 66 ^a	69.9
Otsego.....	6,134 92	13,671 02	222.8
Seneca.....	6,035 49	8,975 89	148.7
Wyoming.....	5,937 74	9,660 00	162.6
Montgomery.....	5,567 40	12,300 00 ^a	220.9
Washington.....	5,520 65	12,950 00 ^a	234.5
Genesee.....	4,600 35	10,366 25 ^a	225.3
Columbia.....	4,359 75	12,200 29	279.8
Yates.....	3,452 46	3,300 00 ^a	95.5
Schuyler.....	2,542 83	4,626 00	181.9
Hamilton.....	966 07	7,350 00	760.8

^a No data other than for salaries.

Note clustering of high cost ratios in counties beginning with Herkimer through Hamilton, these counties collecting the lowest amounts in register fees.

Chapter VIII

THE ASSESSMENT OF PROPERTY AND COLLECTION OF TAXES

PROPERTY taxes represent by far the most important source of tax revenue for units of local government. In 1930, property taxes were approximately 70 per cent of the total taxes levied in New York State for state, county, town, city, village, school district and special district purposes.¹ Because the tax on real estate is certain to remain an important source of revenue, the problem of its effective administration is a significant one.

The officials and the methods for the assessment of property and collection of taxes vary in different towns in accordance with general and special laws. Three assessors are elected in most towns. In towns of the second class, of which there are at least 817 (assuming that towns of the second class eligible to become first class towns have done so) the town board may provide for appointment of the three assessors,² and, in all towns, may determine that there shall be a single appointed assessor.³ Such action is subject to permissive referendum.

In towns of the second class, a tax collector is elected. In these towns, however, the office of collector may be abolished by resolution of the town board and the duties transferred to the town clerk.⁴ The town tax collector receives state, county and town taxes, but is not responsible for the collection of school taxes.

Towns of the first class may appoint one or three assessors to replace the three formerly elected. This provision affects only 44 towns which by reason of having populations over 10,000 (or located in Westchester county) are in the first class, and, possibly, 71 second class towns which may enter the first class. (The latter figure does not include those second class towns with an assessed valuation of \$10,000,000 or more, or those adjoining a city having a population of 300,000 or more, which may also enter the first class.)

In every town of the first class, a receiver of taxes is elected.⁵ There is no provision of law whereby in such towns the function of tax collection may be transferred to the town clerk. The receiver of taxes in towns of the first class collects school taxes in addition to state, county and town taxes.

¹ Report of the New York State Commission for the Revision of the Tax Laws, 1932.

² Section 22 of the Town Law.

³ Section 21 of the Town Law.

⁴ Section 36 of the Town Law.

⁵ Section 20 of the Town Law.

The assessors are paid upon a per diem basis and the tax collector upon a fee basis in all towns of the second class not operating under the budget system. In the towns in which the function of tax collection has been transferred to the town clerk, the clerk is paid a salary for all his town duties, including that of tax collection.⁶ In all towns of the first class and in all towns of the second class operating under the budget system, town officers are compensated by salaries fixed by the town board.

THE ASSESSMENT OF PROPERTY IN TOWNS IN NEW YORK

Taxable property in most rural New York towns is assessed by three elected assessors. Property within the town, including that inside of incorporated villages, is assessed for town purposes by these officials. Valuations of property within any villages for village tax purposes are made by village assessors.

The Board of Trustees of a village may adopt a resolution pursuant to Section 104 of the Village Law authorizing the village assessor or assessors to use the assessment roll of the town as the basis for the village assessment so far as practicable, but they do not usually do so. Frequently the levels of assessment are entirely different and the variations in valuations are such as to result in a very different distribution of taxes. Under such conditions, such assessments can hardly provide for an equitable distribution of the tax burden. Duplicate assessment for the purposes of insurance against possible over or under valuation by one group of assessors would not appear to be justified.

Special franchise property is assessed by the State Tax Commission rather than by the town assessors.⁷ Such property includes pipe lines, telephone lines, electric lines, and similar property in the public highways, together with the right to use the highways for such purposes. The State Tax Commission places a value on the special franchise property, equalizes the value in accordance with the rate at which other property in the town is assessed, and certifies the equalized figure to the town assessors. It is the duty of the assessors to place these valuations on the assessment roll and to apportion them among the school districts in which the property is situated.

The law provides that properties shall be valued as of July first of each year, that assessments shall be at full value, and that the roll shall be completed by August first.⁸ After this date, no change can legally be made in the valuations except when and if the owner protests the assessment on Grievance Day, which is held on the third Tuesday in August. The assessors act as a board of review,

⁶ Section 36 of the Town Law.

⁷ Section 45 of the Tax Law.

⁸ Sections 20, 6 and 36 of the Tax Law

except in towns with one assessor; in such towns the assessor, the supervisor, and one justice of the peace constitute the board.⁹ An adjourned Grievance Day is held when requested by any non-resident owner or corporation. The only remedy for an aggrieved property owner whose assessment is not corrected on Grievance Day is *certiorari* proceedings before the Supreme Court.

Not all assessors proceed in the same way in the preparation of the assessment roll. However, one of the usual practices is to copy the names of owners of property and of bounding property owners from the preceding year's roll with changes in ownership that have come to the attention of the assessors. In most rural towns there is at present no correct, available record of property ownership. If the assessors take sufficient time to do so, they can determine most changes in ownership from the records of the county clerk. Frequently, however, property is assessed to some person other than the owner of record. This often occurs in the case of leased land or land purchased on contract.

Assessors are some times accused of copying the preceding year's roll and the valuations without change. Usually some changes are made in names of owners and in valuations. It is true, however, that errors in the names of owners and in the bounding property owners frequently persist. It is also true that most property valuations are likely to remain unchanged from one year to another. To continue to copy the roll year after year results in failure to assess equitably, as between individual properties and as between classes of property.

The actual extension of the taxes on the roll must await the determination of the tax levy. The town taxes as reported to the board of supervisors by the town board, plus the town's share of any state and county tax, plus any "chargebacks" for county-administered expenses charged to the towns, make up the total to be levied as a general tax in the town. Item 1¹⁰ of the town highway tax is levied against property outside any village; consequently in towns with villages the town tax rate is higher outside the village than inside. The village taxes for village purposes are not levied or collected at the same time or by the same officers as the town and county taxes.

The tax rate for town purposes for property both outside and inside villages is determined from the assessed values and the amounts of the levies. Though the assessed value of the town is converted to an equalized or full value to determine the amount of the county tax to be collected in the town, the actual extension of the tax is made on the basis of assessed values. The supervisor usually extends the tax and makes one additional copy of the com-

⁹ Section 21 of the Town Law.

¹⁰ Item 1 is known as the repair and improvement fund.

pleted tax roll. Sometimes the clerk of the board of supervisors or a special employee extends the tax and makes the copy of the roll.

In addition to any state, county and town levies, there may be certain charges against individual properties. Any special district taxes or assessments are included in the appropriate column of the roll as levies against the properties in the special district. Any school taxes returned uncollected to the county treasurer by the school tax collectors and still unpaid at the time of the county levy, are charged against the individual properties concerned.

Assessments of individual properties on the town roll are used for the school tax levy with some exceptions. Because the school district is a smaller administrative and taxing unit than the town, the school tax rate varies among districts within the same town.

The town and county taxes are ordinarily levied late in the year during which the assessment roll is completed. These taxes are collected in the early months of the following year.

The Equalization of Assessments

The need for equalization of assessments arises when the property in more than one assessment district is subject to taxation by a larger unit of government, when a taxing district overlaps more than one assessment district (as in the case of a special district located in two or more towns),^{11a} or when certain types of property are valued by one assessing agency and other types by a different agency. It is necessary to establish equalization rates for the towns and any cities within a county in determining the amount of the county tax levy to be raised in each town or city. If the equalization rates are correctly determined, the property in each town and city contributes to the county tax in proportion to its full value.

The State Tax Commission establishes equalization rates for counties, towns, cities and villages. Such rates are used to provide for the equalization of the special franchise valuations and for the allocation of the armory tax between counties in a given armory district. The full value of property in towns and school districts, as determined by applying the State Tax Commission's equalization rates to the aggregate assessed valuations, is an important factor in determining state aid for town highways and state aid for schools.

The responsibility for the adoption of equalization rates for the allocation of the county tax falls upon the board of supervisors, except in counties where there is an equalization commission. Such commissions have been established by special acts of the Legislature and under provisions of the Tax Law¹¹. The board of supervisors

¹¹ Section 51 of the Tax Law.

^{11a} Section 181 of the Town Law, section 54a of the Tax Law, and section 414 of the Education Law.

often adopts, in whole or in part, the equalization ratios established by the State Tax Commission. Frequently, however, the rates as established by the board of supervisors result in a very different allocation of the county tax from that which would result from the use of the State Tax Commission rates. For example, in one rural New York county, the rates fixed by the equalization commission approximated the State Tax Commission rates for 14 of the 15 towns. For the city and the remaining town, much higher rates were used. Consequently, the county tax paid by each of the 14 towns was increased and that paid by the remaining town and city decreased as compared with the allocation which would have resulted from the use of the State Tax Commission rates (Table XVIII).

Equalization rates for county tax purposes might best be determined by the State Tax Commission. This is true of urban as well as rural counties although it should be realized that considerable additional staff and field personnel would be required for this work. The State Tax Commission is now required to determine the equalization rates for use for other purposes. Presumably it would be difficult for a part-time county equalization commission in a rural county to perform the task as thoroughly as the State Tax Commission should be able to do.

There is also a need for more effective administrative review of the assessments of property. In most rural towns, the assessors act as the board of review for complaints concerning the assessments they have made. There would be advantages in a board

TABLE XVIII

EFFECT OF DIFFERENT EQUALIZATION RATES ON THE ALLOCATION OF A COUNTY TAX, ONE RURAL NEW YORK COUNTY, 1932

	Allocation ^a based on $\frac{1}{2}$ State Tax Commission rates	Allocation based on equalization commission rates	Difference
Towns			
1.....	\$8,281	\$9,777	+1,496
2.....	33,774	35,653	+1,879
3.....	6,705	7,593	+888
4.....	12,780	14,337	+1,557
5.....	4,257	4,781	+524
6.....	3,550	4,015	+465
7.....	26,257	29,490	+3,233
8.....	6,600	7,368	+768
9.....	45,636	36,841	-8,795
10.....	4,694	5,316	+622
11.....	11,251	12,606	+1,355
12.....	6,125	6,855	+730
13.....	3,321	3,678	+357
14.....	8,867	9,861	+994
15.....	26,185	29,371	+3,186
City.....	91,717	82,458	-9,259
All.....	\$300,000	\$300,000	0

of review not dominated by those whose acts are to be reviewed. A separate county board might be created for this purpose, the duty might be assigned to a committee of the board of supervisors, or possibly such a responsibility could be placed with the State Tax Commission. The important thing is to have review by an accessible agency other than the assessors themselves.

Costs of Assessment in Rural Towns

Detailed information is available concerning the cost of assessment in 71 New York towns in the year 1930.¹² The full value of these towns averaged \$2,238,000, the population 1,464, and the area of the towns 37 square miles. All towns in Allegany, Chenango, Genesee and Schuyler counties were included. Total expenditures by these 71 towns averaged approximately \$17,000, of which \$395.20 or 2.4 per cent, was for assessment purposes. The cost of town assessment for the four counties averaged approximately \$7,000 per county. Studies of expenditures in other towns of similar size and population indicate that these figures are representative of those in rural areas in New York.

The expenditures for assessment were almost exclusively for the compensation of the three town assessors (Table XIX). In most cases, transportation and office supplies were furnished by the assessors. Assessors were paid specified amounts per day. According to the bills submitted by the assessors, the average time spent was twenty-seven and one-half days per assessor, of which 15.3 days were spent in valuing property, 6.6 days in copying the rolls, and 5.6 on such other work as hearing grievances, obtaining information on sales, and reviewing assessments. The wages paid averaged \$4.59 per day (Table XX). Thirty-eight of the seventy-one towns paid \$5 per day; this was the highest rate paid. The lowest rate was \$3.50 per day.

TABLE XIX
ASSESSMENT EXPENDITURES PER TOWN, 71 TOWNS, 1930

EXPENDITURES	Amount per town	Proportion of total
	<i>Dollars</i>	<i>Per cent</i>
Salaries (three assessors).....	\$377 70	95.6
Transportation.....	13 40	3.4
Office supplies.....	4 10	1.0
Total.....	\$395.20	100.0

¹² Much of the statistical material on costs of assessment and tax collection is from Haag, H. M., *Governmental Costs and Taxes in Some Rural New York Towns*, Cornell University Agricultural Experiment Station Bulletin 598.

TABLE XX

DISTRIBUTION OF TOWNS ACCORDING TO WAGES PER DAY PAID
ASSESSORS, 71 TOWNS, 1930

WAGES PER DAY	Number of towns
\$3 50.....	3
4 00.....	28
4 50.....	2
5 00.....	38
All.....	71

As would be expected, the amount spent for assessment purposes varied in accordance with the amount of taxable property. The cost of assessment in towns with less than \$500,000 of taxable wealth¹³ averaged \$181, and in towns with \$5,000,000 or more in taxable wealth, \$794 (Table XXI). As the wealth of the towns increased, the cost of assessment per \$1,000 of taxable property decreased. This was probably due to the larger volume of business and to the greater value of individual properties.

TABLE XXI

THE RELATION OF TAXABLE WEALTH TO THE COST OF ASSESSMENT,
71 TOWNS, 1930

TAXABLE WEALTH		Number of towns	COST OF ASSESSMENT	
Range	Average		Per town	Per \$1,000 taxable wealth
<i>(Thousands)</i>				<i>(Cents)</i>
Less than \$500.....	\$332	11	\$181	54.5
\$500-\$1,000.....	754	17	247	32.7
1,000- 2,000.....	1,511	10	365	24.2
2,000- 3,000.....	2,504	17	474	18.9
3,000- 5,000.....	3,821	12	583	15.3
5,000 or more.....	9,732	4	794	8.2
All.....	\$2,238	71	\$395	17.7

Assessors in towns with less than \$500,000 of taxable wealth worked 41.9 days and assessed \$7,910 of taxable property per day, while those in towns with \$5,000,000 or more in taxable wealth worked 169.8 days and assessed \$57,330 of taxable wealth per day (Table XXII).

¹³ Taxable wealth as used here is interchangeable with full value. It is determined by dividing the aggregate assessed valuation by the equalization rates of the State Tax Commission.

TABLE XXII
THE RELATION OF TAXABLE WEALTH TO THE ASSESSMENT OF
PROPERTY, 71 TOWNS, 1930

TAXABLE WEALTH		Number of towns	Total days worked by the three assessors	Taxable wealth assessed per day
Range	Average			
(Thousands)				
Less than \$500.....	\$332	11	41.9	\$7,910
\$500-\$1,000.....	754	17	55.2	13,650
1,000- 2,000.....	1,511	10	78.2	19,320
2,000- 3,000.....	2,504	17	97.2	25,760
3,000- 5,000.....	3,821	12	111.2	34,340
5,000 or more.....	9,732	4	169.8	57,330
All.....	\$2,238	71	82.4	\$27,170

Changes in Assessments

The relatively constant totals of the assessment rolls in most towns suggest that comparatively few valuations are changed from year to year. This can be verified by comparison of valuations on assessment rolls. Assessments for ten properties in a 1600 acre tract in one rural town were examined for the period 1920-1933 (Table XXIII). For the ten properties an average of between two and three changes was made per year (Table XXIV). For the period covered, a total of thirty-three changes in assessments was made, with an average of \$150 per change. The average valuation was approximately \$3,600 per property. Neither the net change in assessment nor the total changes in one direction was as large as two per cent of the total valuation of the ten properties in any one year. It is not suggested that this very limited sample adequately describes changes in assessments for all towns in New York, particularly in the urban sections.

TABLE XXIII
ASSESSMENTS OF TEN PROPERTIES IN A RURAL NEW YORK TOWN,
1920-1933

PARCEL NUMBER	Acreage	1920	1921	1922	1923	1924	1925	1926
1.....	103	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500
2.....	81	1,620	1,620	1,700	1,800	1,800	1,800	1,800
3.....	170	4,590	4,590	4,600	4,900	4,900	4,900	4,800
4.....	140	3,640	3,640	3,700	3,800	3,800	3,800	3,800
5.....	293	4,640	4,930	5,000	5,000	5,000	5,000	5,000
6.....	214	4,280	4,280	4,000	4,000	4,000	4,000	4,000
7.....	127	2,290	2,540	2,500	2,500	2,400	2,400	2,400
8.....	176	5,810	5,910	5,900	5,900	5,900	5,900	5,900
9.....	170	3,400	3,400	3,400	3,500	3,500	3,500	3,100
10.....	127	3,170	3,170	3,200	3,300	3,300	3,300	3,300
Total.....	1,601	\$36,940	\$37,580	\$37,500	\$38,200	\$38,100	\$38,100	\$37,600

TABLE XXIII—Continued

ASSESSMENTS OF TEN PROPERTIES IN A RURAL NEW YORK TOWN,
1920-1933—Continued

PARCEL NUMBER	1927	1928	1929	1930	1931	1932	1933
1.....	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400
2.....	1,800	1,800	1,800	1,800	2,000	2,000	2,000
3.....	4,700	4,700	4,700	4,700	4,700	4,700	4,700
4.....	3,800	3,600	3,600	3,600	3,100	3,100	3,100
5.....	5,000	4,800	4,800	4,800	4,800	4,800	4,800
6.....	4,000	4,000	4,100	4,100	4,100	4,200	4,200
7.....	2,400	2,300	2,300	2,300	2,300	2,300	2,300
8.....	5,700	5,700	5,500	5,400	5,400	5,200	5,200
9.....	3,100	3,100	3,100	3,100	3,100	3,100	3,100
10.....	3,300	3,200	3,200	3,200	3,200	3,200	3,200
Total...	\$37,200	\$36,600	\$36,500	\$36,400	\$35,900	\$36,000	\$36,000

In most years it is probably neither necessary nor desirable that a large proportion of assessments should be changed. If changes are to be limited to a small proportion of properties, however, it should be unnecessary to provide for annual assessment of all properties. Indeed, this situation points to the desirability of continuous assessment of property. Changes could then be made on an adequate factual basis wherever and whenever needed and the assessment roll would always be maintained up to date. Granted that such full-time assessment looks forward to administration of this function by a larger unit of government than the town, it nevertheless seems probable that such transfer to the county would result in more equitable, more up to date and more economical administration of this function.

TABLE XXIV

CHANGES IN ASSESSMENTS, 10 PROPERTIES IN A RURAL NEW YORK
TOWN, 1920-1933

YEAR	Total assess- ment	TOTAL CHANGES IN ASSESSMENT			
		Number	Increases	Decreases	Net change
1920.....	\$36,940	.....	\$...	\$...	\$....
1921.....	37,580	3	640	.....	+640
1922.....	37,500	8	250	330	-80
1923.....	38,200	5	700	.....	+700
1924.....	38,100	1	.....	100	-100
1925.....	38,100	.....	.....	.....	.....
1926.....	37,600	2	.....	500	-500
1927.....	37,200	3	.....	400	-400
1928.....	36,600	4	.....	600	-600
1929.....	36,500	2	100	200	-100
1930.....	36,400	1	.....	100	-100
1931.....	35,900	3	200	700	-500
1932.....	36,000	1	100	.....	+100
1933.....	36,000	.....	.....	.....	.....
Total.....	.....	33	\$1,990	\$2,930	-\$940

Possibilities for Improved Assessment Procedure¹⁴

There are certain characteristics of the present system of assessment which many local officials would like to see corrected. Admittedly, the amounts paid town assessors are not sufficient to justify them in devoting a very large proportion of their time to the task. Also, the assessment rolls under the present system are likely to contain inaccuracies such as duplicate assessment of property, lack of description, errors in names and incorrect footings. Some of these shortcomings can be corrected by providing the assessors with more effective equipment such as maps and records. However, it must be admitted that the effective use of maps and assessment records is easier with a more centralized system than that prevailing in the rural towns of New York.

It is, of course, impossible to transfer the assessment function from the town to the county under our present Constitution although the proposed county home rule amendment would permit this. There are a number of improvements, however, that can be made under the existing system. Among the suggestions that have been made are those proposing that the county supply maps and records for the town assessors and possibly some assistance in valuing certain types of property and in preparing the roll.

Land-value and tax maps, card indices of improvements and records of sales of property are essential to any adequate system of assessment, and where the volume of work is at all considerable large savings can be made through the use of modern office machinery.

For the most part, the valuation of rural property has not been reduced to the systematized methods often employed for urban property. While some progress can be made in this direction, it is difficult to devise any formula for an automatic and satisfactory determination of full value or of relative values for rural property. This is particularly true in New York because of the variations in soil, topography, elevation, markets and other factors influencing rural values.

One method of improving assessments that has frequently been suggested is the separate assessment of land and buildings. At the present time, the assessors in some towns place on the assessment roll a valuation for the land and for the land and buildings. However, in others the total valuation is the only one appearing on the roll. It is, of course, evident that the mere placing on the roll of

¹⁴ Valuable suggestions for this section were obtained from *Assessment and Equalization of Real Estate for Taxation in New York*, memorandum Number Three, Report of the New York State Commission for the Revision of the Tax Laws, 1932.

a separate valuation without application of definite rules of appraisal in order to fulfill the requirements of the State Tax Commission would not necessarily improve the system of assessment.

The proper valuation of buildings is particularly difficult in many rural areas where the replacement cost of the buildings would far exceed the price at which both land and buildings could be acquired. Even in such circumstances, however, it is possible that many inequalities could be eliminated by the separate assessment of land and buildings and the development of scientific aids in the assessment of both types of property.

The land classification work of the College of Agriculture at Cornell University provides basic information concerning rural land values. As part of this work, the rural land of the state is being classified in accordance with the intensity of the use to which it is adapted. The classification is based upon both physical and economic factors. The use of these data should facilitate improvements in assessment.

One of the first essentials for accurate assessment is administration by capable officials. In addition to the need for qualified assessors, there are numerous devices and procedures which are ordinarily essential to a satisfactory system of assessment. The following are among those one would expect in a modern system of assessment:

1. Adequate records of the acreage and location of all properties. This information can ordinarily best be provided in map form.

2. Accurate records of ownership for all properties, preferably in card index form.

3. Accurate maps showing all county, town, school district, city, village and special district boundaries in relation to property boundaries.

4. Records for each property concerning factors influencing value, such as type of road, improvements, total acreage and acreages of different classes of land.

5. Accurate and complete information concerning sales and the price history of each property.

6. Assessment of public utility and all large industrial properties by trained valuation engineers. This can probably best be done by the State Tax Commission.

7. Assessment rolls prepared in compliance with the law.

8. A simple system of cross-reference from the roll to maps and other records and from maps and other records to the roll.

9. Separate valuation of land and buildings.

10. Land value maps showing the variation in basic acreage value.

11. Publicity for valuations and data upon which they are based.

12. Provision for prompt and inexpensive review by a board which should include some persons other than those responsible for the assessment.

Briefly stated, the ultimate aim must be the accurate full value assessment of each piece of property, but we are still far from attaining it. At present the Tax Commission estimates that property is assessed in this state at widely varying ratios to full value—from 35 per cent in Sullivan county to 98 per cent in Allegany county. The law requires assessors to take an oath that they have assessed at full value, but it also is forced to provide not only for equalization by boards of supervisors for the levy of the state and county taxes, but also for equalization by the State Tax Commission in connection with its assessment of special franchise property; moreover, the ratios fixed by these two bodies vary widely,¹⁵ and this in spite of the fact that the supervisors may, under the law, protest the Tax Commission's ratio. Finally, every village may assess its own property for the purpose of the village levy, and while some merely adopt the town roll intact or with few changes, a large number actually do a complete new job of assessing. For a piece of property in a village there may thus be several different official estimates of true value, each of which forms the basis for spreading a tax and for distributing state aid or shared taxes.

The public generally realizes only too little the distortion of the tax burden which may take place as the result of inadequate and inequitable assessment. A technical process, occurring ordinarily at a stage in the fiscal year when there is little attention being paid to governmental affairs, it escapes public notice. Yet it is as important as tax collection or budgetary control in assuring a fair service return to every taxpayer proportionate to his stake in the community and in preventing one property owner from bearing more than his share of the tax burden. In the nature of things the taxpayer can take time from his other business to compare his assessment with only a few others, even if he is aware of the importance of such comparisons; his chief safeguard, then, must be the use of reliable and systematic techniques and capable administration of the assessment function.

¹⁵ See C. B. Pond, *Full Value Real Estate Assessment as a Prerequisite to State Aid in New York* (Special Report of the State Tax Commission, No. 3, Albany, 1931).

THE COLLECTION OF TAXES IN TOWNS IN NEW YORK

In towns of the first class a receiver of taxes is elected. This official collects state, county, town and school taxes and special assessments. In rural towns of the state, however, which with few exceptions are towns of the second class, an elected collector receives state, county and town taxes. This official does not receive school taxes, which are collected by an official in each school district. A few rural towns have taken advantage of the provision of law enabling them to abolish the office of town collector and to transfer the functions to the town clerk.

Collection Procedure

The town collector usually receives the tax roll in January. The law provides that the collector may receive as remuneration a fee of 1 per cent, which is added to the amount of the taxes. A fee of 5 per cent is allowed for collections after a 30 day period. In practice, most collectors do not receive 5 per cent on all taxes collected after the 30 day period. Some do not charge any fees of 5 per cent; others charge the 5 per cent only where they actually make a special effort in collecting the tax. The 1933 Legislature abolished the fee of 2 per cent previously paid collectors in most counties for uncollected taxes.

Most corporation property taxes for county and town purposes are paid by the corporation to the county treasurer rather than to the town collector. The corporations pay the fee of 1 per cent which is credited to the collector by the county treasurer.

The warrant attached to the assessment roll instructs the collector concerning that part of the total amount levied on the roll which he shall pay to the town supervisor and that part which should be turned over to the county treasurer. In practice, not all of the taxes are collected. The first taxes received are paid by the collector to the town supervisor. Taxes in excess of the amount for town purposes are paid to the county treasurer.

At the end of the specified period, which varies in different counties and from year to year, the town collector makes the final settlement with the county treasurer. The collector submits a list of all uncollected taxes. These are termed "returned taxes." The amount of the corporation taxes collected for a given town by the county treasurer, plus the receipts for money turned over to the town supervisor by the collector, plus cash payments of the collector to the county treasurer, plus the list of returned taxes, should equal the total amount of taxes on the town roll. The collector is responsible for any shortage.

In most districts, school taxes are collected during the fall months. The school tax collector receives a fee of one per cent on collections during the first thirty days. As in the case of the town collector, the fee is added to the tax bill. The collector is entitled to a fee of 5 per cent on taxes collected after 30 days. Uncollected school taxes are "returned" to the county treasurer by the school trustee. The amount of the uncollected school taxes is ordinarily advanced to the school district by the county, although during recent years there has been a tendency to delay such payments. Unless these school taxes are paid to the county treasurer before the next county tax levy, they are reassessed against the same properties upon the town assessment roll.

Collection of Delinquent Taxes

Some counties deviate from the general provisions of law concerning the collection of delinquent taxes. Usually a tax sale is held during the fall of the year in which the taxes are returned. The system of reassessing unpaid school taxes results in a single tax lien for delinquent county, town and school taxes. A large proportion of the taxes returned uncollected by the town collector is paid to the county treasurer before the tax sale is held. An average of from one-fourth to one-third of the returned taxes has been sold at tax sale in rural counties during recent years. Preceding the tax sale, a list of delinquent taxes, with a statement of the amount of taxes and a description of the property, is published weekly in two newspapers for six weeks. This procedure has been very expensive during recent years in which a large number of properties have been advertised. Boards of supervisors in many counties feel it would be desirable to amend the law so as to provide a less expensive and more effective method of advertising tax sales; Westchester and Erie counties have obtained legislation eliminating such newspaper publication of delinquent parcels.

If there is a private buyer for the tax sale certificates to be issued at the time of the tax sale, the property is sold for the face amount of the taxes, penalties and advertising. If there is no private buyer, the tax certificate is bid in by the county, the certificate becoming county property. The taxes may be redeemed within one year after the tax sale by the payment of the amount involved, with interest at the rate of 10 per cent per annum. In case a certificate held by the county is redeemed, the payment to the county treasurer results in the collection of the delinquent taxes, plus the tax interest and other charges. If a certificate which was purchased by a private individual is redeemed, the payment is made to the county treasurer, who remits to the owner of the tax sale certificate. The owner of the certificate is thus reimbursed for his expenditures and receives interest.

One year after the tax sale is held, any unredeemed certificates are advertised for redemption, the advertising again being placed in six issues of two different newspapers. Following redemption advertising, the owner of the certificate may serve a written notice on the occupant of the land. The notice shall state in substance, the sale and conveyance of the land, the person to whom made, the amounts required to redeem, and that, unless such amounts shall be paid within six months after the filing of the evidence of the service of such notice with the county treasurer, the conveyance shall become absolute.¹⁶ A period of one year is available after redemption advertising, during which the notice may be served. A period of six months is available for redemption after the evidence of serving of the notice is filed in the office of the county treasurer. If the property has not been redeemed at the end of this period of six months, the tax deed may be recorded. Slightly different provisions of law apply to unoccupied property.

If no notice is served, the occupant has a period of two years following the date of redemption advertising in which to redeem the property. A penalty of 20 per cent of the amount specified in the original notice of tax sale, plus redemption advertising costs, may be collected when property is redeemed following redemption advertising. Appropriate provisions are made for the protection of the interests of mortgage holders.

Tax deeds are of questionable value because failure to comply with certain provisions of the law relative to assessment of property and collection of taxes can frequently be shown. Consequently, defects in tax titles can sometimes be established. It is now possible, however, after the period for redemption has expired, for the owner of the tax sale certificate to maintain an action to foreclose such lien and sell such lands in the same manner as though the lien were secured by a mortgage on the lands.¹⁷

Costs of Tax Collection

Detailed information concerning the total cost of collection by town collectors is available for 71 towns for the year 1930. These 71 towns had an average full value of \$2,238,000, an average population of 1,464, and an average area of 37 square miles. The average amount of taxes on the roll for these 71 towns was \$27,573. Forty-three per cent was collected during the first 30 days, 30 per cent after 30 days, 21 per cent in the form of corporation taxes paid to the county treasurer, and 6 per cent of the taxes were returned uncollected to the county treasurer (Table XXV).

¹⁶ Section 131 to 137, and 158, of the Tax Law.

¹⁷ Article 7-A of the Tax Law.

TABLE XXV
THE DISPOSITION OF THE TAX ROLL AND ITS RELATION TO THE
COLLECTORS' FEES, 71 TOWNS, 1930

DISPOSITION OF TAX ROLL	Per cent of roll	Legal fee	Actual fee
		Per cent	Per cent
Collected by collector, first 30 days.....	42.7	1.0	1.0
Collected by collector, after 30 days.....	30.0	5.0	1.7
Returned by collector, uncollected.....	6.0	2.0*	1.0
Collected by treasurer, corporation taxes.....	21.3	1.0	1.0
All.....	100.0	.....	1.2

* The 1933 Legislature abolished this fee.

Cash expenditures of the town for tax collection are a relatively small part of the total cost of collection. The town expenditures for the collector's bond and for office supplies averaged \$48.90 per town, but the fees received by the collector averaged \$342.30 per town (Table XXVI). The costs of town collection of county and town taxes in the four counties in which these towns were located averaged approximately \$7,000 per county.

TABLE XXVI
THE TOTAL COST OF TAX COLLECTION PER TOWN, 71 TOWNS, 1930

EXPENSE	Amount per town	Per cent of total
Collector's fees.....	\$342 30	87.5
Surety bond.....	45 50	11.6
Office supplies.....	3 40	0.9
Total.....	\$391 20	100.0

Because taxes in rural towns are collected under a fee system, an increase in the size of the tax roll increases the tax collectors' fees (Table XXVII). A fee system makes it difficult to get a job done at a lower unit cost even with a large volume of business.

TABLE XXVII
THE RELATION OF THE AMOUNT OF THE TAX ROLL TO TAX COL-
LECTORS' FEES, 71 TOWNS, 1930

AMOUNT OF TAX ROLL		Number of towns	TAX COLLECTORS' FEES	
Range	Average		Per town	As per cent of tax roll
Less than \$10,000.....	\$7,796	8	\$96	1.2
\$10,000- \$20,000.....	14,788	21	173	1.2
20,000- 30,000.....	25,232	18	329	1.3
30,000- 40,000.....	35,047	11	420	1.2
40,000- 60,000.....	48,168	9	581	1.2
60,000-100,000.....	77,890	4	1,032	1.3
All.....	\$27,573	71	\$342	1.2

Improvement in Tax Collection Practices

Previous studies have indicated that county treasurers elsewhere in the United States collected general property taxes and paid all operating expenses of their offices for 0.78 per cent of the total taxes collected; the same services in New York, with town tax collection, cost the taxpayers 1.93 per cent.¹⁸ With the present development of checking accounts, postal money orders, postal services and transportation facilities, the payment of taxes to the county treasurer occasions no difficulty. In accordance with the present provisions of law relating to corporation taxes and the collection of delinquent taxes, the county treasurers in rural counties in New York are now responsible for the collection of more than one-third of the total levies for county and town purposes.

Some differences exist among satisfactory and modern systems of property tax collection. However, there are a number of well-established characteristics that one would expect to find in a modern system.^{18a} Among these are the following:

1. An efficient tax collection procedure must be preceded by a satisfactory system of assessment and assessment records. Otherwise, delay and expense are encountered because of duplicate assessment, erroneous assessment, and difficulty in determining whether or not taxes have been paid on a given property.

2. The office responsible for tax collection should be open each business day, and unless the work is sufficient to provide full-time employment in the office, taxes should be collected by an officer with other governmental duties. In rural areas of New York, collection by the county treasurer would attain this objective.

3. Those responsible for tax collection should be paid on a salary basis. The fee system is neither satisfactory nor efficient in determining the compensation of officials responsible for tax collection.

4. All taxes on a given piece of property should be collected by a single collector. This implies also the co-ordination of the fiscal years of all units so that requirements may be calculated for the same period. Neither of these principles is fully recognized under the New York law. Village taxes are separately collected everywhere except in the very rare cases where the town receiver may be and has been elected village receiver, while school district taxes in second-class towns are still collected by a separate collector for each district.

¹⁸ Kendrick, M. Slade, *The Collection of General Property Taxes on Farm Property in the United States, with Emphasis on New York*, Cornell University Agricultural Experiment Station Bulletin 469.

^{18a} A committee of the National Municipal League is now working on the problem of a model state tax collection law. It is expected that its report will be issued in May, 1935. Copies may be obtained from the National Municipal League, 309 East 34th Street, New York City.

5. The tax-collection area should be sufficiently large to provide for efficient collection. In most rural areas of New York the county would be the most efficient unit for this purpose.

6. A notice stating the amount and date upon which taxes become due should be sent to each taxpayer at the last available address at least 30 days before taxes become due. The philosophy that it is up to the taxpayer to know when taxes are due or to know the location of the tree upon which the notice is posted is no longer applicable. It is high time that governments stopped expecting taxpayers to wait upon the collector in person, cash in hand to an amount unknown to them until their arrival, and began to treat them as any business firm nowadays must do. Both to insure accurate financial control of the collecting process and to secure the full economies of machinery if it is used,¹⁹ the bills should be prepared by the assessor and turned over with the warrant to the collector. In this connection the Commission desires to call attention to the considerable savings which could be effected by local assessors and tax collectors through the use (in the less populous areas, the co-operative use) of modern punch-card tabulating equipment or bookkeeping machines.²⁰

7. Collection of taxes should be in installments, if the taxpayer so desires. Some feel that monthly installments are desirable; others that semi-annual or quarterly payments are preferable. Inducements may be offered for payment in advance. The Commission calls attention to section 59-b of the Tax Law, amended last year to permit any county board to prescribe the collection of all taxes on the warrant in semi-annual installments and recommends action under it in every county.

8. Appointment of the collector, by court order on his petition, as receiver of rents and income for any property not occupied by the owner on which taxes have been delinquent for longer than a specified period (probably six months), and for the sole purpose of satisfying the delinquent taxes out of such rents and income. There is now no such provision in the New York law, though a similar provision is working fairly well in New Jersey.

9. Tax sales should be held promptly at the end of a specified period after the taxes become delinquent, and all tax liens of different governmental units upon the same piece of property

¹⁹ Machinery which is adapted to making tax extensions is also admirably adapted to making tax bills.

²⁰ This would now be possible, of course, at the option of the local official, except that section 70-b of the Tax Law casts some doubt on the legality of the use of such equipment. The Commission recommends the amendment of this section (a) by substituting for the words "a receipt wholly written with ink or partly printed and filled out with ink to each person paying a tax, specifying the date," the words "a receipt whereon is printed, stamped or written with ink each of the following items of information: the date . . ."; (b) by eliminating the requirement of a bound receipt book with stubs; and (c) by making possible the preparation of bills by joint action of several towns or by contract with the county.

should be consolidated. This latter aim is now in part attained in New York State by the cumbersome process of relevying delinquent school taxes as a part of the next year's county levy; its complete realization waits upon the abolition of the school district collectors in second-class as well as in first-class towns, and upon the collection of village taxes by the town or county.²¹ An estate in arrears is now sold at village tax sales, and a purchaser at a county tax sale may find it necessary to purchase such an estate twice before he can take possession; this doubtless has an effect upon his bid.

10. The records must be such as to make possible prompt, inexpensive and definite determination of delinquent taxes on any given property.

RURAL TAX DELINQUENCY IN NEW YORK

In the past, no agency has collected data on tax delinquency for all local units in New York. Usually such information has been obtainable only by examination of the records of county treasurers. Data on tax delinquency have been collected for 235 New York towns. Detailed information is available for 207 of these towns. The total of taxes returned uncollected to county treasurers was obtained for all 235 towns. The 28 towns not included in the detailed study were either primarily urban towns or, as in the case of St. Lawrence county, were towns in the mountainous section not considered representative of agricultural sections of the state.

The taxes returned uncollected to the county treasurers by the town collectors averaged \$477 per town in 1917 (Table XXVIII and Chart 14). Returned taxes increased steadily until 1932. The uncollected taxes of the 1932 levy returned in the spring and summer of 1933 averaged \$5,289 per town, an increase of approximately 10 times as compared with 1917. The decrease of approximately 10 per cent in the 1933 taxes returned in 1934 was the first appreciable decline.

Taxes of the year 1928 returned in 1929 averaged 6.4 per cent of those levied (Table XXIX). This percentage increased to 16.6 per cent for the 1932 levy, but decreased to 14.8 per cent for the 1933 levy.

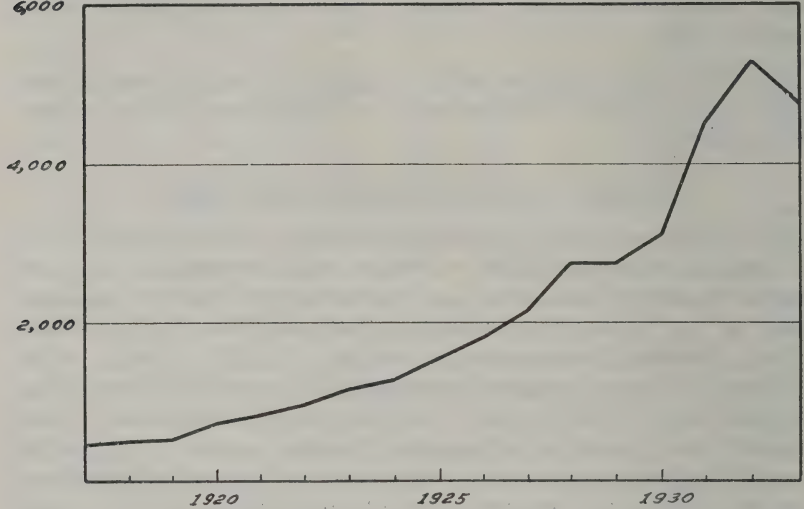
A considerable proportion of returned taxes is paid to the county treasurer before tax sale, and some taxes are paid at or following the tax sale. Accordingly, the total delinquent taxes due a county at any one time are not so great as might at first be supposed. For the 207 towns in 16 counties, the taxes of the 1928

²¹ This requires a constitutional amendment.

levy still delinquent on March 16, 1934, averaged \$91 per town (Table XXX). Unpaid taxes for the year 1932, however, amounted to approximately \$708 per town on the same date.

CHART 14
AVERAGE TAXES RETURNED UNCOLLECTED FROM 235 NEW YORK TOWNS, 1917-1933

Returned taxes per town in dollars.
6000



Unpaid taxes increased rapidly for the levies of the years 1917-1933. A significant decline occurred in the unpaid taxes of the 1933 levy.

TABLE XXVIII
TAXES RETURNED UNCOLLECTED TO COUNTY TREASURERS FROM 235* NEW YORK TOWNS, 1917-1933

YEAR OF LEVY	Average taxes returned per town
1917.....	\$477
1918.....	493
1919.....	497
1920.....	706
1921.....	827
1922.....	977
1923.....	1,149
1924.....	1,282
1925.....	1,543
1926.....	1,808
1927.....	2,150
1928.....	2,760
1929.....	2,759
1930.....	3,102
1931.....	4,518
1932.....	5,289
1933.....	4,758

* Includes all towns in the following fifteen counties: Broome, Chemung, Chenango, Cortland, Genesee, Livingston, Montgomery, Orleans, Rensselaer, St. Lawrence, Seneca, Steuben, Tioga, Tompkins, Wyoming.

TABLE XXIX

PER CENT OF TOTAL LEVY RETURNED UNCOLLECTED IN 207 TOWNS IN
SIXTEEN NEW YORK COUNTIES, 1928-1933

YEAR OF LEVY*	Total tax levy†	Amount returned	Per cent of levy returned
1928.....	\$7,700,747 36	\$491,074 56	6.4
1929.....	6,878,299 70	526,490 46	7.6
1930.....	6,984,674 34	601,748 68	8.6
1931.....	7,103,072 98	829,443 63	11.7
1932.....	6,351,683 03	1,057,183 72	16.6
1933.....	6,119,837 00	903,802 00	14.8

* Taxes are collected or returned during the year following the levy.

† According to reports of the State Tax Commission (current school taxes not included)

TABLE XXX

DELINQUENT TAXES FROM THE LEVIES OF 1928 TO 1932, ON MARCH 16,
1934, 207 TOWNS IN 16 NEW YORK COUNTIES

YEAR TAX WAS LEVIED	Amount per town still delinquent on March 16, 1934	Per cent of tax levy of each year still delinquent on March 16, 1934
1928.....	\$91 35	0.25
1929.....	122 14	0.37
1930.....	139 38	0.42
1931.....	342 25	1.02
1932.....	707 56	2.37

THE DEVELOPMENT OF AN IMPROVED SYSTEM OF ASSESSING THE TAXABLE PROPERTY IN ONE NEW YORK TOWN

Because of the inadequacy of assessment procedure in the rural sections of the state especially, the Commission has felt it desirable to give particular attention to this phase of the problem and to consider in some detail the way in which a fairly satisfactory system of assessment, under present town administration, may be developed. For this purpose, let us examine first the experience of Germantown. This town, in Columbia county, is relatively small, with approximately 7,500 acres of land area and a population in 1930 of 1,462. It is in a good fruit section, located on the Hudson river. There is no incorporated village in the town, although there is an unincorporated village with numerous small properties.

The system of assessment of property in the town in the past has not been entirely satisfactory. Prior to 1934, the property had been assessed at considerably less than its actual value. The assessors of the town, supported by a number of interested citizens, decided to install an improved system with full value assessment. Accordingly, the assessors obtained the co-operation of the State Tax Commission and of the New York State College of Agriculture.

Preparation of Map .

In this town, as in most rural towns in New York, no maps were available showing the location or area of taxable properties. The assessors had no records showing the acreage in orchards, in vineyards, or in waste land.

As the first step in providing for complete and accurate assessment of the property, arrangements were made for the preparation of an accurate map, at a scale of 200 feet to the inch, showing the location, boundaries and area of all of the taxable properties in the town. The areas of vineyards, orchards, and waste land were also shown on this map. This map of the town, a large part of which was available for and used by the assessors in the summer of 1934, gave the assessors an accurate description of the location and extent of each property, and provided considerable information concerning some of the factors which influence the value of properties.

The Previous Level of Assessment

The difficulties of properly determining the level of assessments of property were recognized, and expert help was obtained. The State Tax Commission sent an experienced investigator who examined and appraised 53 representative properties, mostly farms and residences. An engineer from the State Tax Commission appraised the railroad property and two cold storage plants. On the basis of the relationship between the assessed values on the 1933 roll and values determined by the investigator and engineer of the State Tax Commission, the equalization rate was established at 30 per cent. This rate of 30 per cent was based on the 1933 roll. The ratio of assessed value to full value as determined for the 53 farms and residences was 30.353 per cent. The ratio of assessed to full value for the railroad and cold storage plants averaged 31.51 per cent.

The New Level of Assessment

The appraisals of the State Tax Commission engineer were used as the assessed values for the cold storage, railroad and other public utility property in 1934.

The local assessors attempted to value the farm and residential property at its full value. That this was accomplished is indicated by the total valuation of such property which was 3.4 times as great in 1934 as in 1933, while, according to the sample of 53 properties appraised in the spring of 1934, the full value was 3.2 times the 1933 assessed value.

Tests of the Present System

On the basis of the appraisals of the State Tax Commission engineer and the investigator, the average assessment of properties is at full value.

The appraisals of the Tax Commission engineer in the spring and summer of 1934 have been used for all cold storage, railroad and other public utility property. The remaining property, largely farms and residences, with a few stores and filling stations, was placed on the 1934 roll at a total of 3.4 times the amount of the 1933 roll. On the basis of the ratio of assessed to full value of 30.3 per cent for the 53 properties appraised in the spring of 1934, the total of such property was placed on the 1934 roll at 103.02 per cent of full value.

It is believed that it would be difficult for the assessors to obtain a better objective determination of the correct valuation for property such as that of railroads, other utilities and cold storage plants, than that provided by the appraisals of the State Tax Commission engineer. Likewise, it would be difficult to obtain more reliable assistance in the determination of the level of values for other types of property than that provided by an experienced investigator from the State Tax Commission.

It also appears that it would be difficult for the assessors to approach the standards thus set any more closely than is indicated by the ratio of assessed to appraised value of 100.27 per cent for the railroad, cold storage and utility property, and of 103.02 per cent for other property.

Benefits of the Improved System of Assessment

The use of the accurate maps of properties, together with the information on acreage of fruit, vineyards and waste land, makes possible more complete and accurate assessment than would otherwise be possible. Also, tax authorities generally agree that assessment of property at or near full value makes possible more equitable assessment as between individual properties than when assessment is made at a small part of full value. Accordingly, it is thought that the new system is a definite step forward in complete and accurate assessment.

In addition to thus improving assessments as between individual properties, the relationship between assessments on different classes of property is improved. Admittedly most town assessors are not well qualified to appraise such property as that of railroads, other utilities, or large commercial plants. Accordingly, unless checked by some disinterested qualified party, such as the State Tax Commission, inequities in the assessment of classes of property are likely to develop and persist.

The problems of an accurate determination of equalization rates for county tax purposes would be greatly simplified if all towns within the county developed a similar system of assessment. Under the present system of determining equalization rates for county tax purposes there is danger of discrimination against those towns that assess at full value.

PREPARATION OF PROPERTY MAPS IN RURAL NEW YORK TOWNS²²

The system of financing the functions of county and town government is for the most part based upon the taxation of the real property within the confines of the county. Despite the importance of the system of taxation, there is almost complete absence of accurate information concerning this real property. It is difficult to obtain information concerning the size, location and ownership of different parcels of property.

In the preparation of maps for tax purposes, attention must be given to the specifications and requirements for the preparation of legal tax maps such as those prescribed by the State Tax Commission. From the standpoint of economy, it is desirable that a property map should fulfill not only the requirements for tax purposes but that it should also serve other uses. Consideration must also be given to the necessity of keeping the cost within reasonable limits. In the procedure which follows, an attempt has been made, on the basis of experience in the preparation of property maps, to provide a method for preparing a satisfactory map at reasonable cost.

The cost of a transit-tape survey for each individual property would be prohibitive in the eyes of most local officials. However, there are certain conditions under which transit-tape or transit-stadia surveys may be more satisfactory than other methods. By the use of appropriate methods, however, involving adequate control and the use of plane-table-tape methods for individual properties, it is possible to construct an accurate property map in rural areas with few small properties at a cost of 10 cents or less per acre.

The methods used will depend upon such factors as available help, the availability and condition of deed information, the availability of other surveys, the topography, the land cover and the size and shape of properties. If the properties in a town are small, the map must be divided into sections because of the larger scale required. There are many advantages in having a complete map of the town in one section. Such a map can satisfactorily be pre-

²² This section is based upon an unpublished report by H. C. Clark, Wyoming County Property Map Project, Warsaw, New York.

pared for a rural town at a scale of six inches per mile. At such a scale it is sometimes necessary to show hamlets and villages at a larger scale on separate sheets, indicating the location of such hamlets on the town map.

A System of Control

In order to prevent the accumulation of small errors and the consequent development of a large error, a system of control is necessary. An economical and satisfactory method of obtaining this control is by use of closed transit traverses. A traverse crew is composed of four men—an instrument man, two chainmen and a recorder. Angles are satisfactorily recorded by the back-sight azimuth method. This reduces the possibility of misinterpretation of notes and the necessity for explanatory sketches. These notes are recorded in the book of Horizontal Directions by the instrument man. Chaining is done with a 100 foot surveyor's steel tape. Each length is noted in the book of Traverse Measurements by the recorder. Pluses should be taken at all road intersections and bridges. In districts of average topography it is possible for such a crew, functioning efficiently, to run four miles of traverse per eight-hour day.

A preliminary step in the construction of the property map is the drawing of a map showing the principal roads. This is based primarily on data obtained from the transit traverse control. Before these data are plotted it is advisable to calculate latitudinal and longitudinal departures and adjust the traverse mathematically before closure.²³ The first step in plotting the traverse is the laying out of the x and y axes on a piece of detail paper of sufficient size, and locating from these lines the major road intersections. Having determined these intersections, the intervening stretches are plotted by means of a limb protractor.

Additional control is secured through the use of railroad surveys and state highway drawings, which are plotted with the steel straight edge and the limb protractor. If the control closes nicely, it is transferred to a sheet of tracing cloth of adequate size, which is to be the final sheet.

²³ As the first step in the computation and adjustment of a traverse for closure, the angular adjustment is made. In this procedure the formula for the sum of the angles of a polygon is used, $180 (n-2)$ and the positive or negative discrepancy is apportioned equally among the angles. With these adjusted angles the formula for the sine or cosine is used to determine the latitudinal and longitudinal departures. The sum of the positive and negative longitudinal departures should balance as should the sum of the positive and negative latitudinal departures. Discrepancies should be divided proportionately to balance the traverse. With the traverse adjusted for closure the next step is the plotting of the data.

Mapping Individual Properties

The proper use of the plane-table is a satisfactory and economical method for mapping rural properties under certain conditions. Without increasing the amount of work in the field, it appreciably decreases the work in the drafting room. In addition it provides a view of the property as it exists on the ground. Plane-table operation is not particularly difficult. However, it has the disadvantage of being dependent upon weather conditions, which factor must be taken into consideration in planning the work.

A plane table outfit consists of a drawing board mounted on a tripod, an alidade, preferably of the telescopic type, a scale, 4H or 6H pencils, compass and a 66 foot chain tape. The use of a tape of one or two chains in length is believed to be preferable to a 100 foot tape for measurements of individual properties, particularly where deeds are written in terms of chains and links. The rapid determination of acreage in the field is facilitated by measurements in terms of chains. The personnel of such a party consists of the plane-table operator, who is also the party chief, and two chainmen.

The table is set up on the point chosen from which to start, usually a road intersection, and oriented with respect to the area to be mapped. A point is plotted on the plane-table sheet to correspond to the point over which the table is located. With the ruling edge of the alidade passing through this point a sight is taken upon the next station point and a ray drawn on the sheet of sufficient length to contain the plotted distance to the next station point. It is advisable to make a short extension of the ray near the edge of the sheet to facilitate orientation of the table at the next set up. The next step is the chaining of the distance to the next station point, after which the plane table is moved up to that point. At the new point the table is again set up, leveled by means of the circular level on the blade of the alidade and oriented by placing the edge of the blade along the ray previously drawn and revolving the table until the cross hairs come to rest upon the previous station point. The board is then clamped in this position. Plotting of the distance chained should be done very carefully and checked to eliminate any possibility of error from this source. A sight is taken upon the next station point and a ray drawn in that direction. This procedure is repeated until the point of beginning is reached. Roads should be indicated by a single line on the field sheets for the sake of simplicity. Station points should be taken at the intersections of all property lines with the road. At these points a sight is taken along the property line and a ray drawn.

Upon returning to the point of beginning the final ray should intersect the initial station point if no errors have been made.

However, if there is a small error of closure, the traverse may be adjusted to close. If, on the other hand, the error is of any great magnitude, an attempt should be made to locate the precise position at which it has occurred. This can often be done by the experienced plane-table operator by inspection of the plane-table sheet.

Work with the plane-table is extremely dependent upon weather conditions. It is impossible to secure plane-table sheets which will withstand any appreciable amount of water. Therefore, the plane-table traverses should be made only when weather conditions are good, thus leaving inclement days for the chaining of interior property lines or for office work. In some cases where there is no material evidence of property lines, it will be found necessary to have recourse to the deeds for the plotting of these lines. This work can also be done during unfavorable weather.

Upon completion of a closed traverse, if there is not sufficient space on the field sheet for another closed traverse, a portion of the road traversed is transferred to another sheet. This can best be done by placing the sheet containing the traverse over the fresh sheet and duplicating station points. Starting from one extremity of this road another closed traverse is run. Thus no errors are allowed to accumulate. During the course of a traverse prominent landmarks should be located by the method of intersection and used to check the location and orientation of the table. Frequently property corners can also be located by this method with sufficient accuracy.

As an aid in the construction of a property map, field books compiled from the assessment roll have been found to be valuable. These books contain the owners' names in alphabetical order within each school district. In addition, the acreage and the names of adjoining property owners are given. However inaccurate the latter may be, they are still of great assistance to the field men.

During the process of fielding, areas should be roughly calculated while the lay-out of the district is still fresh in the mind of the party chief. In this manner most discrepancies will be discovered and rectified. Here again it may be necessary to have occasional reference to deeds. However, deeds have been found to be extremely inaccurate at times and therefore should not be taken as final. Field men should not be averse to questioning owners concerning the extent and location of their holdings. This will save time through obviating the necessity of more laborious research later.

Work in the Drafting Room

In limited areas, such as that of a town, there is no necessity for concern over the problem of projection. In such cases the dis-

tortion of lines due to curvature of the earth is negligible. Property line maps will be restricted as to area covered due to the scale at which they are drawn, and consequently the problem of projection causes no difficulty.

Before plotting property lines upon the final sheet, acreages should be computed from the plane-table sheets. For this purpose, except in areas composed of very regular properties, the planimeter is recommended. With this instrument areas may be determined accurately and rapidly. Calculating acreages from the plane-table sheets eliminates the necessity for working over the finished drawing.

After the control has been plotted on the final sheet, the next step is that of drafting other roads, property lines and streams. These data are taken directly from the plane-table sheets by tracing. The work should begin at the control points and work toward the center making any adjustments necessary at this time. If the plane-table work has been carefully done, no adjustments will be necessary as the work proceeds. At this time the names of property owners should be penciled in roughly. If there has been no difficulty in combining the plane-table sheets, the work is ready for inking.

The first step in inking is that of the roads, which should be indicated by a strong double ink line. Next the town lines should be inked followed by village corporation lines. Next property lines should be inked with a lighter line than that used on the roads. School districts and special districts should be clearly outlined upon the map. Different kinds of lines should be used for different types of boundaries.

The amount of data shown upon any single map should be limited to avoid confusion. To this end it will probably be desirable to make several maps for the same area to satisfy a variety of requirements which cannot be done satisfactorily with a single map. For general use, a map showing property boundaries, names of owners, road names, names of streams, acreages of various parcels of land, school districts lines, and corporation lines is adequate.

Maps for Special Uses

For the use in the county clerk's office, other requirements must be considered. In this instance a card system is desirable in order to contain all the necessary information. Properties should be classified alphabetically by owners and according to school districts and parcel numbers. In this system should be recorded the deed reference, comparison of deed and map acreages, names of owners of bounding parcels of land, assessed valuation of land alone and

land and buildings. The value of the maps will be greatly increased for use in the clerk's office if the original lot lines are shown. Upon the map for the clerk's office should be indicated school district numbers, parcel numbers and courses of property lines. It is desirable that this information be available. This method will satisfy the demand and at the same time avoid the confusion of too much detail on the same map. The county clerk's map can more easily be kept up to date relative to changes in ownership if property owners' names are kept on cards rather than on the map. This makes it easy to change the card when a property is transferred. The map can be changed when properties are combined or subdivided.

The value of the maps to assessors is increased if information such as the acreage of different types of land is included. Such information can easily be obtained where aerial surveys are available. It is possible, however, to obtain such information without aerial maps. This information can be shown either on maps, on aerial photographs accompanying the maps, or the acreages of different classes of land indicated on the card system which should be provided for the use of assessors. Public utility maps are necessary in the apportionment of special franchise property among the various school districts and in the assessment of other utility property.

Approximate Costs

In an area where there is no previous map at a suitable scale, and it is necessary to construct a foundation or base map, with the cost of labor at 75 cents per hour and following the procedure outlined, the cost of labor should average approximately \$25 per square mile for farm properties. This estimate covers the field work and drafting but not deed searching or preparation of card index systems. The amount is apportioned among the various phases of the work approximately as follows:

For transit control the cost is approximately \$8 per square mile. Three-quarters of a mile of traverse is sufficient for one square mile of area.

The cost of property fielding varies with the size of the parcels in the area. In sections composed of parcels ranging in size from an average of 75 to 100 acres, this cost is approximately \$12 per square mile.

The cost of drafting and calculation of acreages is about \$5 per square mile. This does not include the preparation of a card system.

The cost of materials is relatively small and can be estimated at perhaps \$25 per town.

The cost of overhead including office rental, telephone and lights, is approximately \$40 per month. With a force of 12 men, one month's office rental per town should suffice.

The cost of transportation is an important item. It will depend upon factors such as the distance of the town from headquarters. Twenty per cent of the cost of labor should take care of mileage at a rate of five cents per mile. It is difficult to estimate the cost of instrument rental which varies widely.

The above costs are based upon farm properties. The cost per square mile increases when hamlets or small properties are included. The above costs do not include estimates for deed searching which may vary widely in different towns. In rural towns of 36 square miles, it should be possible to complete the map as outlined including small hamlets, a reasonable amount of deed searching, a card index system, and other miscellaneous costs for between fifteen hundred and twenty-five hundred dollars.

It is sometimes possible to reduce the cost to the county or town by preparing such a map as a work relief project. It is necessary, however, to have considerable skilled help.

It is possible to make a map at a lower cost than that outlined above. However, a reduction of the cost of the map is likely to reduce the value in a much greater proportion. It is possible to make a map based upon an enlargement of the U. S. G. S. quadrangles and with less precision at possibly one-half this cost. The fact that it is impossible to enlarge the U. S. G. S. sheets to a precise scale is a factor which must be considered. The determination of accurate acreages from such a map is impossible. In addition, some of the earlier U. S. G. S. maps were not constructed as accurately as at present. This also occasions considerable difficulty.

In the construction of a property map an aerial survey is extremely valuable but does not entirely solve the problem. Where aerial surveys are already available the cost of field work might be reduced from one-fourth to one-half. An accurate aerial survey greatly facilitates the preparation of an accurate map. However, even with such a map much chaining of property lines is necessary and the cost of drafting and office work is appreciably increased. It gives additional information for assessment and other purposes which can be obtained in no other way.

USES FOR MAPS OF PROPERTY IN RURAL NEW YORK TOWNS

Assessment and Tax Collection

Relatively few properties in rural towns escape taxation. It is surprising that assessors have been able to make so nearly complete an assessment of property without modern records or maps. There

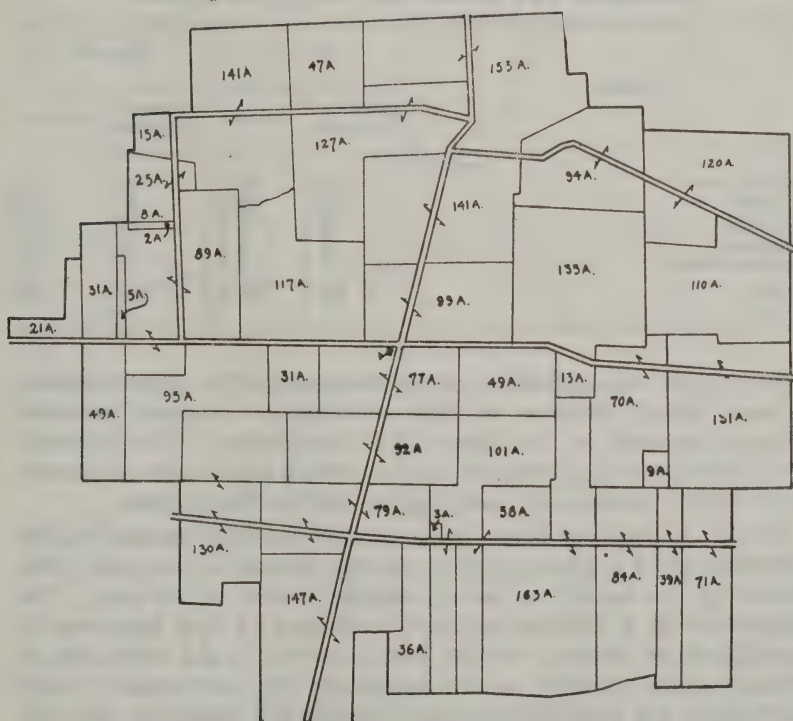
are, however, other justifications for the preparation of accurate maps for assessment purposes.

Although assessors in rural towns place practically all properties upon the assessment roll, they frequently have no accurate information concerning the area of the property and location of the boundaries. In one rural town for which a property map was prepared, a total acreage for the town of only 45 acres in excess of that on the assessment roll was found. However, the increase of 45 acres was the net result of reductions of 460 acres from the assessment roll figures for a large number of properties and the addition of 505 acres to other properties. In another town a net increase of 726 acres was found. This resulted from increases totaling 1,011 acres and decreases totaling 285 acres as compared with assessment roll figures.

Of the 285 properties in one town, the assessment roll acreage was within one acre of the map figure for 46 properties; within one

CHART 15

A PROPERTY MAP OF A SCHOOL DISTRICT IN A TOWN IN WYOMING COUNTY, NEW YORK



In most rural areas no maps of properties are available. It is impossible to provide satisfactory records for assessment, tax collection, and other governmental purposes without such maps.

to three acres for 104 properties; and the deviation was more than 20 acres for five properties (Table XXXI).

A pictorial view of properties is more effective in representing the location of a property than is a written description. Consequently, the location and valuation of the property is facilitated by use of a correct map.

The law requires that a description of the boundaries of each school district shall be filed with the town clerk. In most towns such descriptions cannot be found. A property map with school district boundaries clearly delineated thereon is one of the most effective means of providing an understandable record of the boundaries (Charts 15 and 16). Occasionally the same property is taxed for school purposes in two different districts because of confusion concerning the district boundary. As a result, school taxes are returned as delinquent in one district, and confusion arises. Such difficulties can be avoided where proper maps are available.

TABLE XXXI
VARIATIONS BETWEEN ASSESSMENT ROLL AND PROPERTY MAP
ACREAGES, TWO RURAL NEW YORK TOWNS, 1934

Variation	TOWN A		TOWN B	
	Number of parcels	Per cent	Number of parcels	Per cent
Less than 1 acre.....	46	16.1	66	26.9
1- 3 acres.....	104	36.4	83	53.9
3- 5 acres.....	58	20.3	35	14.2
5-10 acres.....	47	16.4	37	15.2
10-20 acres.....	25	9.0	16	6.6
More than 20 acres.....	5	1.8	8	3.2
Total.....	285	100.0	245	100.0

One of the responsibilities of the assessors is the apportionment between school districts of the valuation of special franchise property assessed by the State Tax Commission. This is facilitated by the use of a property map on which are shown all county, town, school, village, city and special district boundaries.

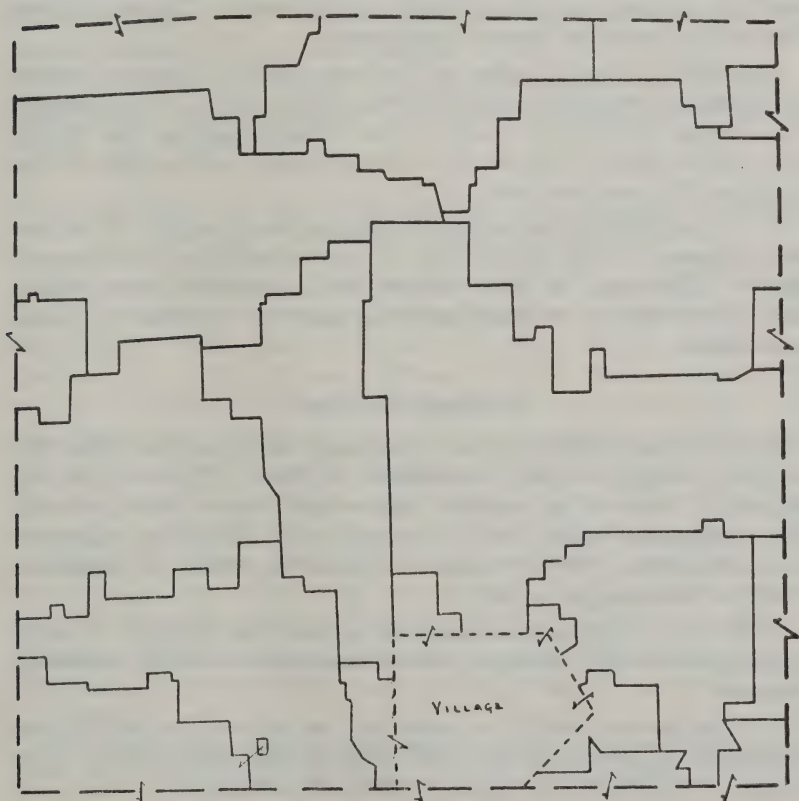
The use of property maps for assessment purposes makes possible identification of a given property on the assessment roll and other records by the use of the parcel number shown on the map. The significance of a definite and easy reference of this kind can be appreciated by anyone who has been involved in the difficulties of finding a given property on the assessment roll, particularly where descriptions are poor, where several parcels are owned by one individual, where individuals of the same name own properties, or where the assessment is in the name of some person other than the reputed owner.

The records of tax payments and tax delinquency are made more definite and specific by use of property maps. Such maps make possible the description of property in terms that anyone can comprehend. No difficulty need arise as at present because of payment of taxes on the wrong property or because of errors in the property to which the tax payment is credited. The additional accuracy in the description of property should be of value in improving the effectiveness of measures for the collection of delinquent taxes.

Tax sale advertising is expensive. Where property maps are used, a definite description of the property may be obtained by a reference to the map and the parcel number rather than to the names of the adjoining property owners. By thus reducing the necessary amount of material for publication, the cost of tax sale and redemption advertising can be materially reduced.

CHART 16

SCHOOL DISTRICTS IN A TOWN IN WYOMING COUNTY, NEW YORK



In most rural towns no records of school district boundaries can be found. A map showing school district lines in relation to property boundaries in a very effective method of providing such information.

Other Governmental Uses

Experience has indicated that property maps are useful for a number of other governmental purposes. Such maps, particularly when properly related to the records of the county clerk's office, facilitate the searching of deeds and the obtaining of other information to determine ownership. Most of the records in the clerk's office are in legal and written form and thus are more difficult to interpret than maps. The information in the clerk's office is filed by name. If one does not know the name of a past or present owner of a given property, it is very difficult to find the deed.

There is need for the use of accurate property maps to control the recording of deeds. At present the deeds are recorded chronologically. Indexes by grantee, grantor, and by town are provided. However, many deeds contain errors in description and acreage, and give no dimensions or boundaries that can be checked or established in the field. A property map is not a substitute for deeds, but if accurate maps were prepared and used as a control for the recording of deeds, an improvement should result. The use of deed information would be greatly facilitated.

Apparently property maps will be very useful to highway superintendents in connection with highway construction or maintenance or acquiring of rights of way. Other officers, such as the sheriff, the welfare officials and election commissioners will be able to use the maps for some purposes.

It is apparent that the maps will be used for a variety of unforeseen purposes. They are valuable in any planning or development project. They may be used to show the location of county-owned land. They should facilitate the study and the collection of delinquent taxes.

RECOMMENDATIONS

Direct recommendations have purposely been omitted from the foregoing discussion and presentation of facts. However, certain suggestions concerning possible improvements have been included. The Commission might wish to consider the following suggested recommendations, all of which it is believed would be consistent with the foregoing material.

1. The state should encourage the preparation and use of property maps and other modern aids for assessment and tax collection purposes.

2. Arrangement should be made for the more or less continuous assessment of property with adequate factual basis for making changes in individual assessments whenever needed.

3. Although subject to possible constitutional limitations, all public utility and larger industrial properties in towns should be assessed by the State Tax Commission.

4. Permissive legislation should be passed to provide for a county board of review of assessments.

5. Equalization rates for county tax purposes should not be determined by the board of supervisors. Such rates either should be determined by the State Tax Commission, provision for additional staff under the Commission being made to enable this to be done, or a county equalization commission should be established of not more than three persons.

6. All school taxes should be collected by the town collector.

7. A notice of the amount of taxes should be mailed to each taxpayer at least 30 days before the taxes fall due.

8. The system for the collection of delinquent taxes should be revised. The procedure should be made more prompt and more effective. The cost of tax sale and redemption advertising is high in comparison with benefits received.

9. Arrangements should be made for instalment payment of taxes for the convenience of the taxpayers as well as the governmental unit concerned.²⁴

THE SHIFTING OF THE DELINQUENT TAX BURDEN BETWEEN DIFFERENT UNITS OF LOCAL GOVERNMENT

The recent growth of large delinquencies in the collection of real property taxes has served to focus attention on a number of problems related to the machinery and procedure for the collection of such taxes. One of these problems in New York State relates to the co-ordinate parts played by county, town and other local officials in this procedure. In those counties which operate under the general law the county is responsible for the collection of all delinquencies in the state, county and town levy. In conjunction with this, provisions that the first receipts be used to satisfy local requirements have created a situation whereby towns and some other local units receive the full amount of their levies whether actually collected or not. Thus, to a degree, the smaller units are "carried" by the county. In some towns with high local improvement debts, incurred in the course of speculative real estate devel-

²⁴ No study of the effect of instalment payment of taxes in municipalities where such practice now obtains is available. Such a study needs to be made in the opinion of the Commission.

opment, only this factor has prevented default, and the problem created is one of serious proportions.

In the process of raising funds for town purposes, county and town officials play inter-related parts. The town board prepares a budget of estimated town and special district expenditures. This is certified to the county board of supervisors, which, after equalization of assessments and correction of any errors in the tax roll, is required to levy the tax at a rate sufficient to produce the amount provided in the town budget. The tax roll is then prepared under the direction of the board of supervisors. A warrant for the collection of state, county and town taxes levied on town property is then delivered to the town collectors, who are charged with the duty of collecting these taxes while current.

The tax law provides that the town collector shall pay over the money he receives as follows:

“1. To the supervisor of the town, all the moneys levied therein for the support of highways and bridges, moneys to be expended by overseers of the poor for the support of the poor and moneys to defray any other town expenses or charges.

“2. To the treasurer of the county, the residue of the moneys so to be collected.”²⁵

Thus the collector does not segregate the money he receives representing state and county levies from that which represents the town levy, but rather pays over for town purposes *all* the money collected until the full amount of the town budget is received. Any additional funds collected he turns over to the county treasurer.

At its expiration, the collector is directed to “return” his warrant to the county treasurer, with a final accounting of all money received, together with a statement of all taxes remaining unpaid.²⁶ Responsibility for collection of the delinquent taxes so returned is lodged with the county treasurer. In his hands the statutes place the machinery of sale for taxes to be used in the enforcement of such collections.²⁷

Towns in Preferred Position: the Amherst Case

The statutes thus provide a preferred position for the town budget, in that all the money received by the town collector for state, county *and* town taxes is paid to the town supervisor until the full amount of the town budget has been satisfied. However, no definite procedure is set out to be followed in case the total amount

²⁵ State Tax Law, section 59.

²⁶ State Tax Law, section 82.

²⁷ State Tax Law, Articles 6 and 7.

collected by the town collector is still short of the town budget. This was the situation presented for judicial determination in the case of *Town of Amherst v. Erie County*.²⁸

The tax levy in the town of Amherst for the fiscal year 1931 included:

Town and Town Highway Expenses.....	\$343,500 96
Special District Expenses	569,878 69
County and State Levy.....	257,316 09
	<hr/>
	\$1,170,695 74

Between March 16, the date he received the warrant, and May 1, the date of return to the county treasurer, the town collector received \$708,238.34, which he turned over to the town supervisor. There remained unpaid a balance of \$205,141.41 of the levy for town purposes, and this court action was brought by the town to compel the payment of that amount to it by the county. The town's contention was upheld by the court of appeals, and Erie county was ordered to pay over to it the amount involved.

In its opinion the court discussed the tax collection procedure at some length. It declared that the special act governing Erie county procedure (Laws of 1885, chapter 135, as amended by the Laws of 1909, chapter 383) was in all controlling respects similar to the State Tax Law. In discussing the position of the town collectors in the process substantially as described above, the court declared that such officers were not acting as town officers but as "independent public officers." "They act directly for the county under a warrant issued by the county which directs what they shall do and constitutes their authority for acting." Continuing, the court held that with the return of the warrant the town's right to collect unpaid taxes is transferred to the county and the machinery for collection of such taxes is under the full control of the county. "The town, after the return by the collector of the roll to the county treasurer, is wholly without means of collecting the uncollected taxes so returned. The statute provides no other way by which it can secure the amount of its budget. The difference between the amount which it has received from the collector and the amount which it should receive so far as that tax is concerned is absolutely lost to it unless a duty rests on the county to reimburse it, for the amount of uncollected taxes returned to the county treasurer which it should have received to make up the amount of its budget."

Provisions of the statute were then reviewed which give to the county treasurer the entire power to enforce delinquent taxes. In

²⁸ 260 N. Y. 361, decided January 10, 1933.

the event of failure to sell for taxes, title to delinquent property is ultimately vested in the county. The court found nothing in the statute which required the money from delinquent taxes to be paid over to towns as collected, or which provided any other consideration to the towns for such vesting of title in the county, "unless it is required to reimburse the towns as plaintiff contends."

The court then cited provisions of the law which require counties to pay to the state the full amount of state tax,²⁹ which require them to pay to school districts the full amount of the district levy, and other general and special acts with similar provisions. "While it is true that the statute in question does not in so many words direct that the county shall pay to the towns the amount of returned taxes . . . we discern a policy on the part of the Legislature to provide that the state agency given the duty to collect taxes returned by some smaller governmental subdivision of the state shall be liable to reimburse such smaller subdivision in the amount of such returned taxes." The court thereupon ruled that such was the intent of the act in question. As a result of this decision towns were practically guaranteed the full amount of their levy, whether collected or not.

School Districts Also Favored

School districts, like the towns, are placed in a favored position with respect to the delinquent tax problem. The counties are also legally bound to reimburse them in the amount of taxes returned uncollected. In counties which operate under the general state law, these districts have their own tax collectors (who may in some instances also be the town tax collectors) whose warrants for the collection of school taxes are received from the school district trustees. At the expiration of the several weeks for which his warrant runs, the school district collector returns it to the trustees, with a listing of those taxes which he has not collected. This return is thereupon certified and transmitted by the trustees to the county treasurer.³⁰ This officer is directed to pay the amount of the uncollected balance to the district from available moneys in the county treasury, and at the latest to pay over this balance at the time of the relevy mentioned below.³¹ The county treasurer is further directed to lay the return of uncollected taxes before the board of supervisors "who shall cause the amount of such unpaid taxes, with seven per centum of the amount in addition thereto, to be levied upon the lands upon which the same were imposed." Proceedings for the collection of such relevied taxes

²⁹ State Tax Law, section 91.

³⁰ State Education Law, sections 433-434.

³¹ State Education Law, section 435.

are the same as for all other county taxes, "and when collected the same shall be returned to the county treasurer to reimburse the amount so advanced, with the expenses of collection."³² Under this procedure school districts ordinarily expect to receive the full amounts of their tax levies by the close of their fiscal years. It should be noted that whereas the county is in a position to take immediate steps to enforce payment of delinquent taxes returned by town collectors, unpaid taxes returned by school district collectors must first be relieved before such steps can be taken.

Several years ago an attempt was made by legislation to put the collection of unpaid village taxes upon the same basis as that just described for school district taxes. The uncollected balance of the levy was to be paid to the village by the county, and the county was to relieve the delinquent village taxes on the properties on which they were originally imposed. This legislation was reviewed in the case of *Village of Kenmore v. County of Erie*³³ and was held unconstitutional by the Court of Appeals. Provision for the county to reimburse the village for the amount of uncollected taxes returned was declared to be in violation of article VIII, section 10 of the state Constitution, which provides that no county shall be allowed to incur indebtedness except for county purposes. Money so advanced to villages might under their broader powers as municipal corporations, be used for other than county or "governmental purposes." In the Amherst case, counsel for Erie county contended that this decision was applicable as a precedent, but the court ruled against this contention. Pointing out the different nature of town and village government, it was held that town expenditures were limited to "governmental purposes" in the sense referred to in this earlier case.

It is probable that these various provisions were not enacted for the purpose of enhancing the financial position of some local units at the expense of others. Rather they were doubtless the result of an effort to at least partly co-ordinate the enforcement of delinquent tax collections in a system in which several overlapping units of government have power to levy taxes on the same property. They were probably based on the theory that the units charged with such enforcement would eventually receive the full amount due. In fact the Court of Appeals declared in the Amherst case that the "Legislature might well have had in mind" this theory, that by the ultimate sale of property the county would receive at least the amount of the delinquent taxes and other fees and penalties. During this period of heavy tax delinquencies such has by no means proved to be the case. Especially has this been

³² State Education Law, sections 436-438.

³³ 252 N. Y. 437, decided in 1929.

true where large sections of property involved have been part of speculative real estate developments. "Non-income-producing land, entered on the tax rolls at values amply substantiated by market prices during a period of inflation, proves a poor basis for the levy and collection of taxes when the purely speculative market price collapses after the boom ends."³⁴ Especially where certain towns have a large proportion of such property, have the provisions here under consideration operated to enhance the financial position of those towns at the expense of the counties.

The Problem in Erie and Monroe Counties

The most striking situations which have resulted are those involving certain over-developed towns in Monroe and Erie counties. In Erie county heavy delinquencies on town and county taxes for several years have centered largely in towns suburban to Buffalo. Three towns, Amherst, Cheektowaga and Tonawanda, were responsible for almost three-fourths of such delinquencies which had been returned to the county and were unpaid as of January 1, 1934. In the same three towns 63 per cent of the parcels of property on the assessment rolls were delinquent. The Buffalo Bureau of Municipal Research, in a report on "Erie County Governments" published in 1932, said that this excessive delinquency "arises from what, it is now evident, was an undue extension of improvements—paving, sewers, etc.—into special districts of the type of real estate developments. When the 'slump' came, and their lots could not be sold, the developers could not pay their assessments for the improvements or their other taxes. Liability for delinquent taxes rests on the property assessed and the county's recourse is to seize and sell the property on which tax payments are delinquent. The absence of a market for much of such property just now makes this recourse of little value. Temporary relief in financing the county may be had by short-term borrowing, but in the end the owners of property who can be made to pay must make good the default of others." Speaking of the result of the Amherst case in this connection, the report continues: "All the property in the county which is able and willing to pay will have to pay not only the present default of over \$6,000,000, but future defaults which will for the present at least occur in these payments. As Buffalo has about 75 per cent of the county's assessed valuation, it may expect to bear about 75 per cent of the burden of the defaults."

The collection of taxes on much of this property is hopeless. Yet so long as it remains on the assessment roll, fresh taxes are

³⁴ "The Collection of Real Estate Taxes in New York" prepared by the Institute of Public Administration, Memorandum No. 12, 1932 Report of N. Y. State Commission for the Revision of the Tax Laws, page 17.

levied on it each year, thus basing town and county budgets in part on income that is certain not to be received, and pyramiding the delinquent total. The towns continue to receive their full levy on the basis of a tax rate much lower than the actual *tax-paying* property within their borders warrants. Under existing laws, the only recourse of the county is to proceed to foreclose the tax liens which it owns on practically all of the delinquent property. Even though such procedure might not enlarge receipts, by removing these properties from the roll it would serve to prevent further pyramiding of delinquencies. Various remedies have been suggested for removing the unfairness of this situation by less drastic methods, but no basic change has been made. At the present time the Kenefick Commission is proposing to recommend a revision of the tax laws in this respect.³⁵

The situation in Monroe county has been similar to that in Erie county. As early as the year 1930 the town collectors returned unpaid taxes to the county treasurer in an amount almost double the state and county levy in the towns, the difference representing balances still due for town purposes. At that time the practice was for the county treasurer to refund to the towns on these balances as further tax collections were made.³⁶ Even without following the practice of borrowing in order to reimburse the towns the full amount due and unpaid on their levies, the county's delinquent tax borrowings began to assume serious proportions. For under the procedure followed the county received their full levies, which meant that some towns provided no funds for county purposes.

Steps Toward Correction

Following the decision in the Amherst case, the county was called upon to reimburse the towns for the full uncollected amounts of their levies, whether collected by the county or not. Such amounts were quite large in the towns of Brighton and Irondequoit, where real estate developments entailing large special district improvements had been most extensive, and were not inconsiderable in one or two other towns. The county sought relief from the Legislature, and a special session late in 1933 enacted the so-called Slater-Marks bill to ameliorate the situation.³⁷ In addition to providing for the refunding of certain town bonds, the refunding bonds to be guaranteed by the county, this act attempted to modify somewhat the stringent provisions of the Amherst case as applied to Monroe county. In brief, it provided that 40 per cent of the advances made to towns prior to the passage of the act should be secured by town

³⁵ New York Times, January 4, 1935.

³⁶ "The Collection of Real Estate Taxes in New York," cited above, pages 14-15.

³⁷ Chapter 833 of the Laws of 1933.

bonds pledged to the county, and that all such advances made after passage of the act should be so secured. In each case the amounts referred to are the total advances, less collections by the county treasurer after return of the unpaid roll to him. Such bonds must bear interest at the rate obtained by the county on its latest borrowing, and must mature serially in the course of 20 years. However, maturities for each of the first 10 years may be limited to 3 per cent of the loan.

The act thus provides for ultimately charging tax deficiencies back to the towns in which they were incurred, and makes them responsible for reimbursing the county in time for the amounts advanced by the county, and through it by the taxpayers of other communities. It extends the period during which such reimbursement must be made, in the hope that in time economic conditions in the affected towns will improve and make it possible. Because the towns must budget to meet debt service on these bonds, it forces them to levy at least a small amount in excess of operating requirements, which will act in that degree as a reserve for taxes now delinquent that may prove to be uncollectible.

However, the act did not change the basic principle of county responsibility for town tax delinquency. It did little to provide a basic remedy for the situation. It is entirely possible that in future years the towns may continue to receive advances from the county in excess of the amount which they must levy to pay debt service on bonds held by the county. Only when the latter is made to exceed such advances will the accumulation of tax delinquency by the county on behalf of the towns cease. In the meantime, the county is maintaining its financial position and carrying the burden of such continued accumulation by including in its budget amounts necessary to meet debt service on its delinquent tax debt, which is short term, and is now maturing in an amount equal to, or exceeding, current delinquencies. Moreover, the act does not seem to treat as an advance from the county the portion of the total amount collected by the town collector and turned over to the supervisor which actually represented the levy for county purposes. Thus the "advance" secured by the pledge of town bonds may be considerably less than the actual burden of town tax delinquency carried by the county. Consequently, as far as the immediate outlook is concerned, the act has not basically changed the situation in which the taxpayers of the county generally are bearing the burden of the heavy delinquencies in certain towns.

Exceptions in Westchester and Nassau

Many counties throughout the state operate under special acts, and in some of these there is considerable variation from the above

procedure. The most notable instance of this are in Nassau and Westchester counties. The former shows less divergence from the general scheme than the latter. The Nassau county authorities are given the power and the machinery to enforce the payment of delinquent taxes, which are returned to them by the towns. The county is legally bound to reimburse the towns for the uncollected portions of their levies so returned. The principal departure from the general procedure is that school district taxes are collected by the town collectors as a part of the town-county roll. Under the law as it existed until recently, the town tax receivers paid over the full school, town and special district levies before paying anything to the county. To appreciate the full effect of this on the county's financing, it should be noted that Nassau county does not have the "back-log" of a large city, representing about three-fourths of the population and assessed valuation of the county, such as Erie and Monroe have. Those counties, through their own treasurers, collect the county levy in Buffalo and Rochester, and are therefore in a position to receive a large proportion of their levy directly, and unencumbered by legal requirements to satisfy first the levies of other local units. Nassau county has no such large "back-log." Moreover, it also has been the scene of a sizable amount of the kind of speculative real estate development that has been the forerunner of excessive delinquencies in hard times. As a result of these factors and the heavy county tax delinquency brought about by them, the county faced a somewhat disturbing financial situation toward the close of 1933 and the early part of 1934, and had difficulty in arranging for the borrowing necessary to meet the situation.

Certain remedial measures have been adopted which will help to ameliorate the financial difficulties of the county which result from its far-reaching responsibility for local tax delinquencies. Two acts have changed the order in which the town tax receivers remit the money collected by them. The first of these took effect on January 1, 1934, and relates to the payment of school district moneys by the collectors.³⁸ Instead of meeting the school district levies in full out of the first collections, the collectors are hereafter directed to pay over to the school district at the end of each month the amount collected for school district taxes during that month. Toward the end of the school fiscal year, when the uncollected school taxes are returned to the county, the county treasurer is directed to remit to the district the balance due on its levy. This in effect places the Nassau school districts in more nearly the same position occupied by those throughout the remainder of the state. The second measure was adopted the following year, as a part of an act

³⁸ Laws of 1932, chapter 619.

which provided for the payment of taxes in quarterly installments.³⁹ In addition to handling the school taxes as above, the receivers were directed to pay to the county treasurer one quarter of the levy for state and county purposes after they had paid to town officers half of the levies for various town purposes, instead of waiting until the full town levies were met before paying any to the county, as heretofore. The towns are then to receive the remainder of their levies, with any balance thereafter going to the county.

The third measure provides for a cash basis reserve fund of two million dollars, to be set up by the county at the rate of \$500,000 a year over a period of four years. This is to serve as a revolving fund to be used to decrease the need for heavy borrowings in anticipation of taxes which have been necessary in a situation where the county had to wait until well into the fiscal year before receiving any money from tax collections.⁴⁰ These three measures should do a good deal to rectify the county's difficulties arising from its responsibility for delinquent taxes. They do not, however, change the general principle of that responsibility; nor do they change the fact that the burden of heavy recurring delinquencies caused by over-development in certain local units must be carried by the taxpayers of the county as a whole.

In Westchester county, the county-town relationship is practically reversed, under the provisions of special laws. The towns and cities are required to levy their respective shares of county requirements in their own tax levies, and must remit to the county in full each year. School district levies are also collected by the towns, as are all other special district taxes, and in each case the town is responsible for the full payment of the levy. Uncollected taxes are not returned to the county, as the machinery for the enforcement of delinquent tax collections is lodged with the towns and cities. Consequently these units must carry the burden of delinquencies.

Although legally in a favored position relative to the delinquent tax problem, Westchester county nevertheless was brought to a financial crisis as a result of the heavy tax delinquencies of its large municipalities. Unlike the towns in other sections of the state, the county does not participate in the collection of taxes, with the privilege of retaining funds to meet its own requirements, before paying anything to other units. On the contrary it has to depend on the towns and cities to collect and pay to it at the times required

³⁹ Laws of 1933, chapter 639.

⁴⁰ "The Government of Nassau County," a report made to the board of supervisors by the Municipal Consultant Service of the National Municipal League, 1934.

by law the full amount of its levy. In 1933 many of those units, faced with large tax delinquencies on the one hand, and the need for funds to finance their own operations on the other, failed to comply with the requirement of the law in this respect.

Section 96 of the State Tax Law, which became law on May 3, 1933, laid down a procedure for meeting such an exigency. It provides that each district pay 60 per cent of the taxes and assessments due to the county in any year on or before May 25, and the balance on or before October 15. In case of the failure of any district (town or city) to do so, the county may issue certificates of indebtedness for the amount or amounts still owed to it, to mature on June 1 of the following year. The county treasurer is directed to certify such amount plus 6 per cent interest to the board of supervisors, who shall levy and assess the amount on such tax district, and that district shall make it a part of its tax levy for the ensuing fiscal year. Following this levy, all tax collections in the district are to be paid over to the county treasurer until he has received the full amount so relieved.

Strict enforcement of these provisions would have left the municipalities affected without funds for operation during the first part of the year. Consequently, when the county had to negotiate with its creditors for loans on such delinquent tax notes in order to avoid default on heavy debt service requirements of December 1, 1933, an agreement was worked out containing more moderate provisions. The purpose of the agreement was "to supply to the county of Westchester the necessary funds to enable it to meet its debt obligations, which lack of funds exists by reason of the failure of various tax districts in the county to pay to the county its share of the taxes and assessments levied and assessed against them, and (b) to modify the strict rigorous requirements of section 96 of the Tax Law, in order that said tax districts may be able to use a portion of their taxes as collected for the purposes of their local municipality instead of impounding the entire amount at once and leaving such municipalities without funds with which to carry on the governmental activities of their communities."⁴¹

The agreement provided that the county enforce the levy and assessment of the amount of the delinquency of each tax district against the delinquent tax districts as provided in section 96. It further provided that the delinquent municipalities might pay off their debt to the county by installment payments. In the cities a 20-week period, beginning January 2, 1934, was specified, with a 5 per cent payment of the total amount due each week. In addi-

⁴¹ Agreement in December 1933 between T. Darrington Semple, county treasurer for Westchester county, and the purchasers of Delinquent Tax Certificates.

tion 50 per cent of the 1933 taxes collected in the first four weeks were to be paid to the county. The towns were required to deposit 50 per cent of the 1933 tax collected for the first fifteen weeks. At the end of that time the balance of the delinquency of each was divided into six weekly payments of 25 per cent, 25 per cent, 25 per cent, 10 per cent, 10 per cent and 5 per cent.

The provisions of section 96 for impounding all tax collections of the delinquent municipalities were suspended, with the proviso that "the failure of any tax district to comply strictly with the provisions of this agreement" would be cause for "enforcing in such municipality the strict provision of section 96 of the Tax Law and the impounding of all taxes as received, until the amount required has been actually set aside for the paying of these certificates."

The Westchester scheme, by placing the burden of tax delinquency on the local units, serves to make the position of Westchester towns more difficult than that of towns in other sections of the state. However, its workings are such that tax delinquency is borne by the communities in which it occurs. This result is further enhanced by the provision of section 96 of the Tax Law, followed in the above agreement, for the relevy of the unpaid amount of the county levy and assessment upon the delinquent town or city, such relevy to be made a part of the next budget of the unit or units involved. To a considerable degree this requires a community to provide a reserve proportioned to its own delinquencies. In this respect, as in the procedure for enforcing delinquent tax collections, Westchester stands out as an exception to the general rule.

Relation to Municipal Credit

That provisions which require the delinquencies of some local units to be carried by others vitally affect the credit position of those units there can be no doubt. Descriptions of the financial position of towns with a high assessment debt, such as Cheektowaga and Tonawanda in Erie county, usually note that the county is responsible for full tax collections as a partial offset to various unfavorable factors. In several instances this factor alone has prevented default by the towns. Again, descriptions of a county's financial position often report the extent of this type of burden which the county must bear. School district bonds are considered more attractive because the county must make good the district tax delinquencies. In each case the position of the municipality rests not only on its own merits, but on the position of another unit of government.

Without the problem of tax delinquency, towns and other units so protected have had less incentive to take those steps toward

operating economy and provision of reserves needed to put their financial "houses" in order. In so far as this has been the result, the burden on the counties responsible for delinquencies has increased, for it has increased the necessity for them to take such steps to maintain their own financial positions. The unfairness of making all the taxpayers of the county bear the burden of high delinquencies resulting from over-development in improvements in other sections has been well stated by the Buffalo Municipal Research Bureau. "The towns alone authorized the improvements, the payments for which by the owners of the property are now in arrears. The board of supervisors had no power to authorize nor to prevent making the improvements. Yet the taxpayers of the county at large are now called upon to pay . . . for what they neither authorized nor could have prevented."

This is a phase of the matter which deserves emphasis in plans for the reorganization of local government. If the county is to "hold the bag" in this fashion, it should be given authority commensurate with its responsibility. It should have power of review over town budgets, and also power to veto the creation of new special districts. Under existing county organization, with directive power entirely in the hands of a board of supervisors composed, at least in part, of town supervisors, it is quite probable that such authority would not be exercised effectively. But with the creation of a strong county executive, as provided in current proposals for reorganization, it should be possible to grant such power with some assurance that it may be used effectively.

However, the central problem remains in the procedure for the collection of taxes and distribution of the receipts therefrom. The present arrangement is based on the theory that eventually, following an annual tax sale, and in some cases possible resale by the county after it has bid in and foreclosed the tax liens, the full amount of the levy and penalties will be realized. In its opinion on the Amherst case, the Court of Appeals voiced this theory as the basis of existing statutes. In support of this it stated that it was safe to assume that the value of a piece of property was far in excess of the tax levied on it for any one year. This may be true, but it neglects other important aspects of the matter. Especially in periods of economic stress, tax sales and accompanying actions to enforce tax payment often are not prosecuted with vigor. Delinquent taxes on the same property accumulate. Where property is non-income-producing, and its value—at one time in accord with market value—is largely speculative, the premise of this theory becomes untrue. Sale of the property, if possible at all, will not produce the accumulated delinquency, especially when the latter includes assessments for special improvements. Thus a part

of the tax levy becomes definitely uncollectible. To the extent that the theory of eventual 100 per cent collection becomes untrue, unfairness results.

Possible Solutions

Although the exigencies of political boundaries and the frequent disregard of them by the economic development of communities makes absolute fairness in the apportionment of the burden of taxation impossible, it is apparent that in this instance fairness seems to lie in the direction of each local unit bearing the burden of its own delinquencies, assuming the financial adequacy of such unit for the services it supports. No one would advocate separation of tax collection machinery to accomplish this. Further consolidation in the interests of collection efficiency is rather the need. However, some have advocated a pro rata distribution of all receipts according to the proportion which the levy of each unit bears to the total levy. The Buffalo Bureau of Municipal Research made such a proposal in its report on Erie county. More recently Governor Hoffman announced himself as "impressed" by such a plan, as a possible solution for a similar problem in New Jersey.

Perhaps more feasible would be some plan to require the creation of appropriate reserves in budgets of the local government units where the delinquencies exist, such reserves to be payable, of course, to the county, as the unit now carrying the delinquency burden (Westchester being noted as an exception). As has been pointed out, procedure under the Slater-Marks bill in Monroe county does something like this to a small degree, although it postpones full correction of the shifted burden to the future. It may be that to require creation of such reserves immediately would impose a larger burden on some towns than their property owners now paying taxes could carry. However, under existing procedure, it would be possible for the county to create a similar result by the more drastic method of foreclosing the tax liens held by it, thus removing much of the delinquent property from the assessment rolls. Some municipalities have had to meet the delinquent tax problem by various devices calling for the levy of an amount in excess of actual requirements. In any event, it is time the fallacy of the theory of eventual 100 per cent collections under the present economic conditions and under existing inadequate machinery of collection and distribution was recognized. The present fact of partial collectibility must form the base of any sound system of tax collection and responsibility for delinquencies.

ELIMINATION OF TEMPORARY BORROWING

A number of the local governments in New York State are compelled to live for several months, if not the greater part of the

year, on borrowed funds due to the fact that taxes are collected by them several months after the beginning of the fiscal year. Where taxes are collected semi-annually, with the first payment due four or five months after the beginning of the fiscal period and the second in the last quarter of the year, the municipality begins its fiscal operations with an empty treasury and pays its running expenses for the first four or five months of the year by means of borrowed funds.⁴² When the first semi-annual installment finally becomes due, the city repays its borrowings and a month or so later finds itself again with an empty treasury and is compelled to resume borrowing once more for the balance of the year. It is thus engaged in an almost continuous cycle of borrowing and repayment of loans and is dependent, almost all the time, on money lending institutions for the funds with which to meet its running expenses. The necessity to borrow in anticipation of tax collections has three substantial inconveniences: 1. It increases the costs of running the local government. 2. It makes the local government dependent in its day to day financing on the conditions of the money market which are exceedingly variable, thus making its ability to obtain funds for its sustenance in times of adverse business conditions extremely uncertain. 3. It exposes the government to dictation by money lending institutions.

Loans are an exceedingly fickle source of financing expenditures. It is bad for a government to be dependent upon them for its daily sustenance. The municipality might find itself, at time of a great stringency in the money market such as has occurred several times during the present business depression, unable to borrow except under very onerous terms or, perhaps, even under any terms permitted by the law. Many municipalities have found themselves in this condition during the past two or three years.

A municipality can avoid borrowing for capital outlays because of unfavorable terms of loans prevailing at the moment, by the simple device of postponing the expenditures. But it has no choice in the case of loans for running expenses.

When a municipality is unable to secure a loan in anticipation of its tax collections it is in a distressing situation. It may have to default on its next payroll or other obligations, or it may have to issue warrants or scrip to its employees and other creditors which often can be transformed into cash only at a heavy discount. A default of this nature or the issuance of such instruments of payment by a city wrecks its credit in the eyes of many investors.

It is imperative, therefore, not only for the sake of municipal economy, but also for that of municipal solvency and independence

⁴² See discussion on "How to Eliminate Temporary Borrowing in Anticipation of Tax Collections," by Paul Studenski, in *The Comptroller*, May 1933.

that the financial or fiscal system of the municipalities be so recast as to bring about either the complete elimination of tax anticipation borrowing or at least a very substantial reduction of its volume. This should be done without delay.

The discrepancy between the dates of the beginning of the fiscal year and the date of collection of taxes is as old as are the municipalities themselves and goes back to colonial times. When the local governments had no borrowing powers, they financed themselves during the interval between these dates by the simple device of postponement of the payment of wages and other bills until taxes would come in. With the grant of borrowing powers to them by the state, the system of tax anticipation loans was introduced.

Various plans have been proposed or actually put into effect in various places, looking to the complete elimination of tax anticipation borrowing, or a substantial reduction of its volume, or such a modification of its nature as would free it of some of its most objectionable features. They may be summarized as follows:

1. Speeding up the assessment process and advancing the date of the payment of taxes, or of the first installment thereof, so that this date is nearer the beginning of the fiscal year.
2. Changing the fiscal year so as to bring about a similar adjustment.
3. Offering discounts for the prepayment of taxes.
4. Creation by the municipality of a reserve or loan fund from its own money (by the sale of, say, 10-year bonds and use of surplus funds).
5. Creation by the city of its own loan bank, by a system of selling, over the counter, fractional shares in city bonds.
6. Collecting the first installment of the tax at the beginning of the year, irrespective of the fact that the amount of the year's tax is still unknown at the time; and fixing this first payment at the same amount as that required of the taxpayer during the preceding half year, and providing that the second installment supply the balance of the tax.

In the state of New York state taxes on property were collectible during the last quarter of the year as early as 1703. The assessors found it easier to do the assessing work during summer, when the roads were in better condition and the weather generally more suitable. The farmers and city folks found it more convenient to pay taxes in the fall when they generally had more money than at any other time of the year. The city of New York collected its local taxes, for a considerable time, during the month of January but changed in 1775 to August and, finally, in 1788,

to the last quarter of the year as the more convenient time. It made the change because the assessors were complaining of the inconvenience "from the coldness of the weather," and the taxpayers of the fact that in January "there is but little circulation of money and their family expenses higher than at any other season of the year."

The advancement of the date of tax collections to the time of the beginning of the fiscal year also may be accomplished gradually, by advancing it one month at a time. In this way 12 months' taxes would be collected in 11 months, for four to five years, until the desired adjustment would finally be accomplished, and the taxpayers would be spared unduly large additional tax burdens in any year.

In some states an adjustment of this nature may be achieved more easily by changing the fiscal year from January 1 to July 1, than by changing the dates of the tax calendar. But whether the adjustment would be obtained by changes in the tax calendar or in the fiscal year, in either case special arrangements would have to be made for the financing of the municipality during the period of transition from the old system to the new one. Either taxes would have to be doubled up during this interim period (a device that would be practicable only in times of a business prosperity), or else bonds running for a term of, say, 10 years would have to be issued for the purpose of financing the municipality during this brief time, so that it should be able to start the new fiscal year with its taxes unencumbered by any temporary borrowing. In 1918 a uniform fiscal year was introduced in all municipalities of New Jersey, under the terms of the Pierson law. The collection of taxes was advanced by a half a year and semi-annual payments were substituted for annual ones. In some municipalities 16 months' taxes had to be levied in one calendar year.

The plan of offering a discount for the payment of taxes in advance of the regular date of collection has been adopted in recent years by a number of states and cities. This plan has some merit, but its usefulness is limited. It is very doubtful whether a very substantial amount of taxes may be secured under it in advance of the regular date of collection. It will be interesting to see what the actual experience with this device will be like.

Powers may be granted to a city or other unit to create a special reserve fund from which it might borrow regularly in anticipation of tax collections. This fund might be created from surplus funds existing in the city's sinking funds or other funds. It may also be constituted by means of a special initial bond issue redeemable from taxes, say, over a period of 10 years.

A number of municipalities have attempted in recent years to secure loans directly from their citizens without the aid of banks. In this manner they succeeded, in some cases, in obtaining funds at lower rates of interest than those at which the bankers were willing to extend them loans, or managed to procure funds when the money could not be obtained by them in the bond market. Some municipalities, St. Paul setting the example, have found this plan so satisfactory that they have adopted it as a permanent arrangement.

Finally, we come to the last item in our list of possible plans for the elimination of temporary borrowing, or of some of its worst features. This is the proposal that the first semi-annual payment of taxes take place at the beginning of the fiscal year and that its amount be fixed as the sum paid by the taxpayer during the preceding half year, inasmuch as the amount of the tax may still be undetermined at the time. The second payment should take place during the middle of the year and should provide the balance of the tax required. It is assumed that the tax collecting office would have adequate facilities for the simple accounting and arithmetical operations involved in the operation of such a system.

It is evident there is no lack of devices for the elimination of the dangerous dependence by the municipalities on loans for their daily sustenance. It is of vital importance, in the opinion of the Commission, that the Legislature take action to eliminate the necessity for such widespread short term borrowing as is now the case.

Chapter IX

THE COST OF LOCAL GOVERNMENT IN NEW YORK

OVER a period of thirty years, county taxes in New York State have increased approximately nine times. During the same period, town taxes increased more than ten times and expenditures in the school districts (the school district levy plus state aid for schools) were multiplied by twelve and a half.¹ This amazing jump in the cost of local government in New York State was an inevitable accompaniment of the tremendous expansion of our civilization during this period, but it is time such cost was scrutinized to discover of what it is made up and whether the reasons for the original increase still obtain. This rapid surge of expenditures upward, beginning from the base of our analysis in 1900, showed in five-year periods no tendency to slow up until the sudden onslaught of the depression. From 1900 until 1931, property taxes levied outside New York City for county, town, special district and school district purposes kept climbing steadily (Chart 17). By 1932, however, the depression had registered itself upon government and a sharp decrease occurred in that year followed by a slight increase in 1933. Figures for 1934 are not yet available but indications are that expenditures will remain on the average at about the same level as in 1933 with possibly another slight increase unless increases in functional operation that have taken place in some localities are offset by reductions in others or by refunding operations which have reduced amounts included in tax levies for debt service.

COUNTY TAXES

County taxes for the 57 counties outside New York City have increased from an average of \$131,900 per county in 1900 to approximately one million dollars at the present time (Table XXXII). County taxes averaged approximately \$2 per capita in 1900 and \$10 in 1930.

¹ The State Tax Commission prepares reports on taxes levied by all local units in New York. Similar reports on receipts and expenditures are prepared by the State Comptroller. The accuracy of these, compiled from the individual reports of a large number of small units of government, depends upon the reliability of the original reports, and upon the accuracy of their tabulation and interpretation. In spite of discrepancies in some of the reports, it is believed that trends in taxes can be determined satisfactorily from either the State Tax Commission reports or the reports of the Comptroller.

Information concerning property taxes over a long period for different units of government is more readily available and less subject to misinterpretation than is information concerning expenditures. Consequently, most of the analysis in this chapter is based upon reports of property taxes. A complete analysis based upon expenditures would be desirable.

TABLE XXXII

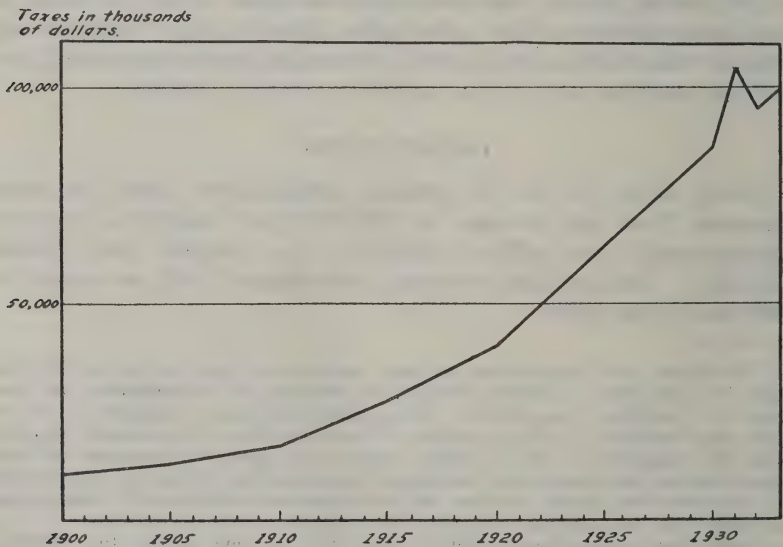
TREND IN COUNTY TAXES, 57 NEW YORK COUNTIES, 1900-1933*

YEAR	County taxes per county	County taxes per capita
1900.....	\$131,900	\$1 96
1905.....	135,400	
1910.....	181,900	2 38
1915.....	279,400	
1920.....	424,600	5 08
1925.....	686,600	
1930.....	1,019,900	10 28
1931.....	1,116,300	
1932.....	987,000	
1933.....	993,400	

* Based upon reports of the New York State Tax Commission.

County tax levies vary roughly in accordance with population (Table XXXIII). Tax levies in counties with a population of less than 25,000 averaged \$228,000 in 1933, while in those counties with a population of more than 100,000 the county tax averaged \$2,646,000. The counties with large populations had somewhat lower county tax rates than the counties with relatively small populations.

CHART 17

THE TREND IN COUNTY, TOWN, AND SPECIAL DISTRICT TAXES
OUTSIDE NEW YORK CITY, 1900-1933

Property taxes increased rapidly from 1900 to 1931.

TABLE XXXIII

THE RELATION BETWEEN COUNTY POPULATION AND COUNTY TAX
LEVIES, 57 NEW YORK COUNTIES, 1933*

POPULATION, 1930		Number of counties	Average county tax levy, 1933	County taxes per capita, 1933†	County tax rate per thousand of full value
Range	Average				
Less than 25,000.....	16,200	7	\$227,900	\$14 12	\$6 49
25,000 - 50,000.....	38,300	22	367,600	9 59	5 91
50,000 - 75,000.....	64,800	9	548,000	8 45	5 41
75,000 -100,000.....	84,300	4	580,000	6 88	5 78
100,000 and more.....	251,800	15	2,645,900	10 51	3 97
All.....	99,200	57	\$993,400	\$10 01	\$4 35

* Based on reports of the New York State Tax Commission.

† Based on 1930 population.

Even in units as large as counties, there are considerable variations in wealth per capita (Table XXXIV). In general the wealthy counties are the more populous ones. As wealth per capita increased, county taxes per capita in 1932 increased but the county tax rate decreased.

TABLE XXXIV

RELATION BETWEEN FULL VALUE PER CAPITA AND COUNTY TAXES,
57 NEW YORK COUNTIES, 1932*

FULL VALUE PER CAPITA		Number of counties	Population per county, 1930	County taxes per capita, 1932	Tax rate per thousand full value, 1932
Range	Average				
Less than \$1,500.....	\$1,298	26	49,923	\$7 47	\$5 77
\$1,500 - \$2,000.....	1,807	18	71,944	8 24	4 93
\$2,000 and more.....	2,981	13	235,500	11 72	3 94
All.....	\$2,298	57	99,202	\$9 95	\$4 34

* Based upon report of the State Tax Commission.

TOWN TAXES

Data in the reports of the New York State Tax Commission indicate that the average levies for town purposes, including special district taxes, increased from \$4,000 in 1900 to \$45,500 in 1933 (Table XXXV).

TABLE XXXV

TOWN AND SPECIAL DISTRICT TAXES, 932 NEW YORK TOWNS, 1900-1933*

YEAR	Taxes per town for town and special district purposes
1900.....	\$4,011
1905.....	5,785
1910.....	7,255
1915.....	11,650
1920.....	17,348
1925.....	25,012
1930.....	40,286
1931.....	42,197
1932.....	41,316
1933.....	45,510

* Based on the reports of the New York State Tax Commission.

Taxes for town and special district purposes increased from \$1.62 per capita in 1900 to \$13.26 in 1930 (Table XXXVI).

TABLE XXXVI

TAXES PER CAPITA FOR TOWN AND SPECIAL DISTRICT PURPOSES, 932 NEW YORK TOWNS, 1900-1930*

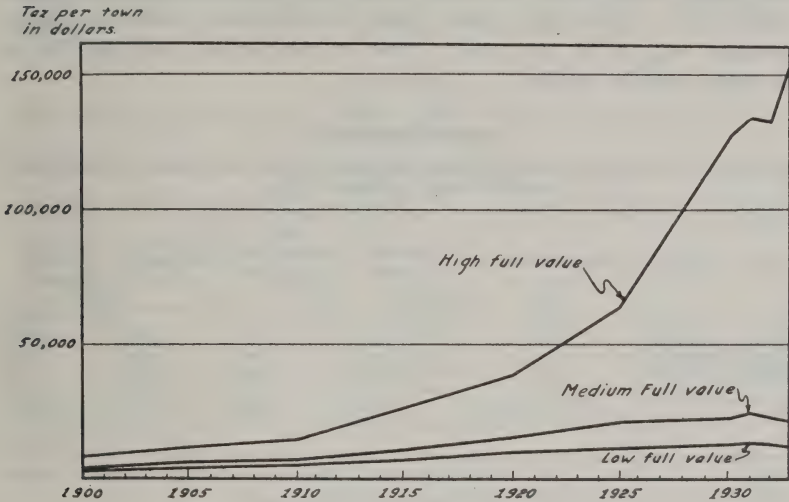
YEAR	Taxes per capita for town and special district purposes
1900.....	\$1 62
1910.....	2 90
1920.....	7 02
1930.....	13 26

* Based on the reports of the New York State Tax Commission.

Taxes have increased in all towns since 1900. The increase has been most rapid in the towns which have the greatest wealth (Table XXXVII and Chart 18). For the most part such towns have a large and increasing population. The taxes per town for town and special district purposes in the least wealthy towns increased from approximately \$2,500 in 1900 to \$12,000 in 1933. In the most wealthy group the increase was from approximately \$8,000 to \$153,000.

CHART 18

RELATION OF FULL VALUE PER TOWN TO TRENDS IN TOWN AND SPECIAL DISTRICT TAXES, 932 NEW YORK TOWNS, 1900-1933



Taxes have increased in all groups of towns. The increase has been the most rapid in the wealthy towns.

TABLE XXXVII

THE RELATION OF FULL VALUE PER TOWN TO TRENDS IN TOWN AND SPECIAL DISTRICT TAXES PER TOWN, 932 NEW YORK TOWNS, 1900-1933*

YEAR	FULL VALUE PER TOWN IN 1930†		
	Less than \$2,500,000‡	\$2,500,000 to \$5,000,000	\$5,000,000 and more
1900.....	\$2,448‡	\$3,945	\$7,965
1905.....	3,402	5,308	11,716
1910.....	4,371	6,878	14,812
1915.....	6,303	10,226	26,399
1920.....	9,753‡	14,998	38,627
1925.....	11,578	20,472	63,040
1930.....	12,344	22,834	127,506
1931.....	12,927	24,121	133,356
1932.....	12,347	22,916	132,059
1933.....	11,763	21,879	153,445
Number of towns.....	515	210	207
Population per town, 1930.....	1,119	2,318	8,541
1930 population in per cent of 1900.....	76	88	178

* Based on the reports of the New York State Tax Commission.

† Based on assessed values and equalization rates as reported by the New York State Tax Commission.

Wide variations exist in the taxable wealth in different towns whether measured in relation to area or population. The towns with less than \$50,000 of taxable property per square mile levied

town taxes averaging \$9.50 per thousand dollars of full value, while the towns with more than \$100,000 of taxable property per square mile levied town taxes of only \$3.70 per thousand dollars (Table XXXVIII). However, town taxes in the least wealthy group averaged only \$210 per square mile in comparison with \$1,770 in the most wealthy group.

TABLE XXXVIII

RELATION OF FULL VALUE PER SQUARE MILE TO TOWN TAXES, 932 NEW YORK TOWNS, 1932*

FULL VALUE PER SQUARE MILE	Number of towns	1930 population in per cent of 1900	Town taxes per square mile	Town tax rate per thousand
Less than \$50,000.....	444	75	\$210	\$9 50
\$50,000-100,000.....	224	86	450	6 20
\$100,000 and more.....	264	169	1,770	3 70
All.....	932	123	\$620	\$4 50

* Based on reports of the New York State Tax Commission. Special district taxes are not included in this table.

The towns with less than \$1,000 of taxable property per capita levied town taxes averaging \$10.70 per thousand, while the towns with more than \$3,000 of taxable wealth per capita levied town taxes averaging only \$3.20 per thousand (Table XXXIX). However, the town taxes yielded \$8.40 per capita in the least wealthy towns in comparison with \$13 per capita in the wealthiest group.

TABLE XXXIX

RELATION OF FULL VALUE PER CAPITA TO TOWN TAXES, 932 NEW YORK TOWNS, 1932*

FULL VALUE PER CAPITA	Number of towns	1930 population in per cent of 1900	Tax rate per thousand	Town taxes per capita
Less than \$1,000.....	226	90	\$10 70	\$8 40
\$1,000-2,000.....	539	104	5 60	8 00
\$2,000-3,000.....	102	124	4 20	10 00
\$3,000 and more.....	65	289	3 20	13 00
All.....	932	123	\$4 50	\$9 50

* Based on reports of the New York State Tax Commission. Special district taxes are not included in this table.

There is a wide variation in the population of New York towns. As would be expected, the towns with large populations levy more town taxes than do the towns with smaller populations (Table XL).

Although the taxes per capita do not vary widely in accordance with changes in population, the town taxes per square mile increase rapidly and the town tax rate decreases rapidly as population increases.

TABLE XL

RELATION OF POPULATION PER TOWN TO TOWN TAXES, 932 NEW YORK TOWNS, 1932*

POPULATION PER TOWN 1930	Number of towns	Town taxes per town	Town taxes per square mile	Taxes per capita	Town tax rate per thousand
Less than 2,500.....	657	\$13,336	\$290	\$10 70	\$7 40
2,500- 5,000.....	166	26,503	610	7 66	4 80
5,000-10,000.....	66	53,873	1,060	7 88	4 30
10,000 and more.....	43	235,890	5,280	10 23	3 30
All.....	932	\$28,826	\$620	\$9 50	\$4 50

* Based on reports of the New York State Tax Commission. Special district taxes are not included in this table.

SPECIAL DISTRICT TAXES

Special districts are created to provide certain services. The need for these services increases with population. In the towns with a population of less than 2,500, special district taxes averaged \$1,454 per town, or \$1.13 per capita (Table XLI). In the towns with a population of more than 10,000, the special district taxes averaged \$184,645 per town, or \$8 per capita.

TABLE XLI

RELATION OF POPULATION PER TOWN TO SPECIAL DISTRICT TAXES, 932 NEW YORK TOWNS, 1932*

POPULATION PER TOWN	Number of towns	Special district taxes per town	Special district taxes per capita
Less than 2,500.....	657	\$1,454	\$1 13
2,500- 5,000.....	166	6,915	1 99
5,000-10,000.....	66	24,918	3 64
10,000 and more.....	43	184,645	8 00
All.....	932	\$12,540	\$4 11

* Based on reports of the New York State Tax Commission.

In towns with relatively small amounts of wealth there is little development of special districts. As full value of taxable property per square mile increased, special district taxes per town and per capita increased rapidly (Table XLII).

TABLE XLII

RELATION OF FULL VALUE PER SQUARE MILE TO SPECIAL DISTRICT TAXES, 932 NEW YORK TOWNS, 1933*

FULL VALUE PER SQUARE MILE	Number of towns	Special district taxes per town	Special district taxes per capita
Less than \$50,000.....	444	\$1,056	\$0 90
\$50,000-100,000.....	224	2,530	1 17
\$100,000 and more.....	264	42,200	5 98
All.....	932	\$13,065	\$4 28

* Based on reports of the New York State Tax Commission.

VILLAGE TAXES

In towns with a small population, village taxes are small (Table XLIII). In 1933, village taxes in towns with a population of less than 2,500 averaged \$2,127, while in towns with a population of 10,000 or more, village taxes averaged more than \$300,000.

TABLE XLIII

RELATION OF POPULATION PER TOWN TO TRENDS IN VILLAGE TAXES BY TOWNS, 932 NEW YORK TOWNS, 1915-1933

YEAR	POPULATION OF TOWN			
	Less than 2,500	2,500 to 5,000	5,000 to 10,000	10,000 and more
1915.....	\$984	\$7,293	\$22,121	\$61,578
1920.....	1,262	10,819	28,039	89,405
1925.....	2,076	14,375	49,113	185,884
1930.....	2,582	17,787	61,839	321,243
1931.....	2,454	17,383	62,503	331,361
1932.....	2,451	16,447	57,359	331,115
1933.....	2,127	14,705	52,242	315,287
Number of towns.....	657	166	66	43

CHART 19

GENERAL PROPERTY TAXES OF TOWNS IN ERIE, WAYNE AND
HAMILTON COUNTIES

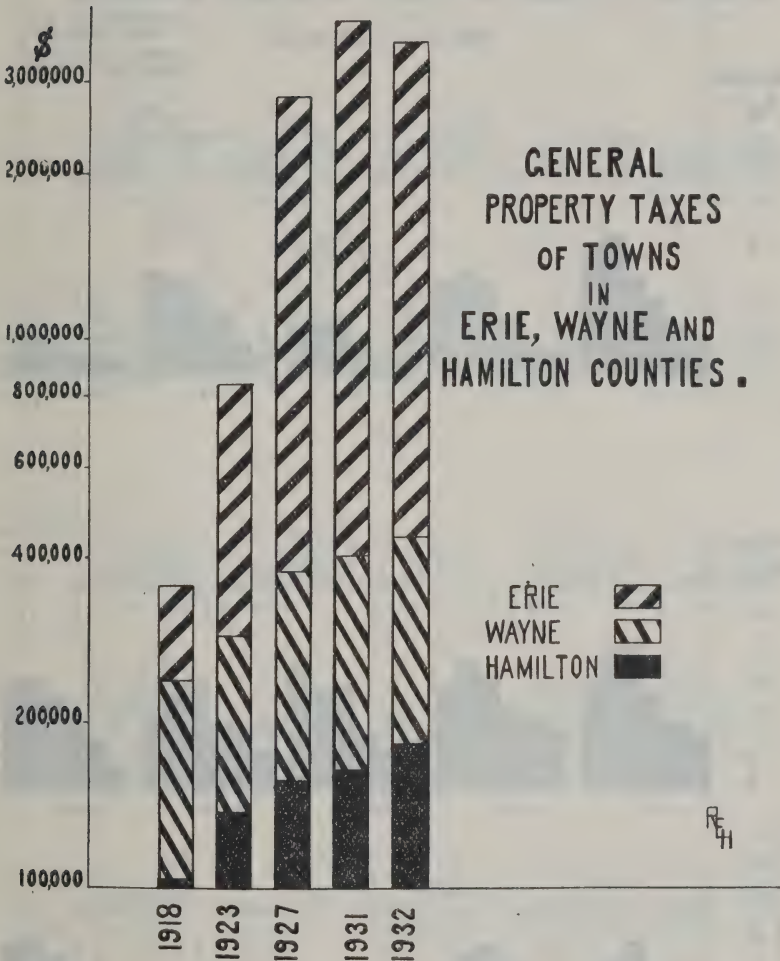


CHART 20

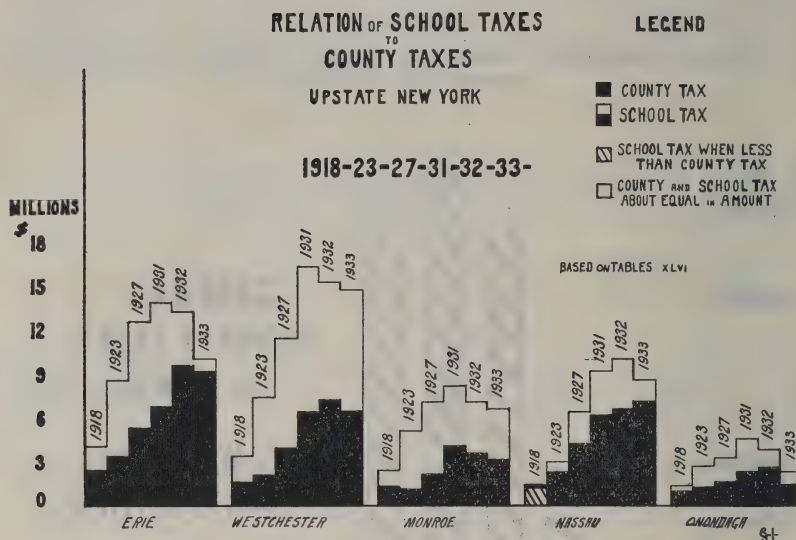


Fig. 1

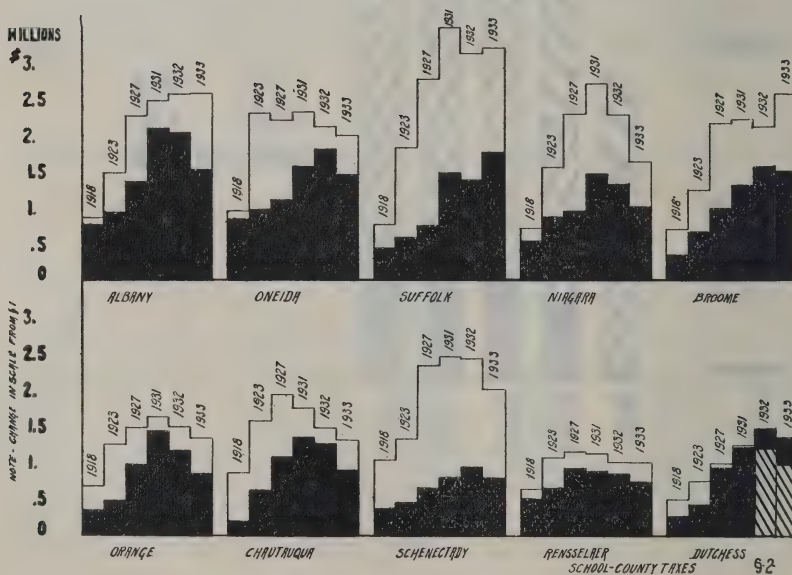


Fig. 2

MILLIONS.

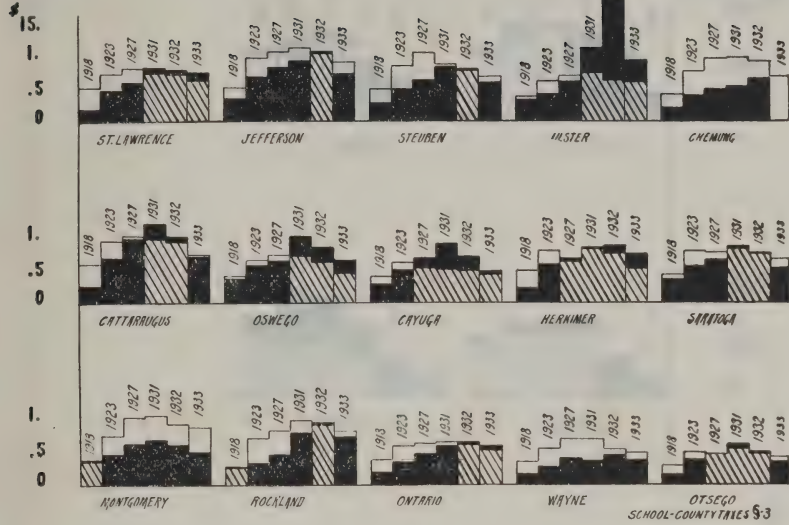


Fig. 3

MILLIONS

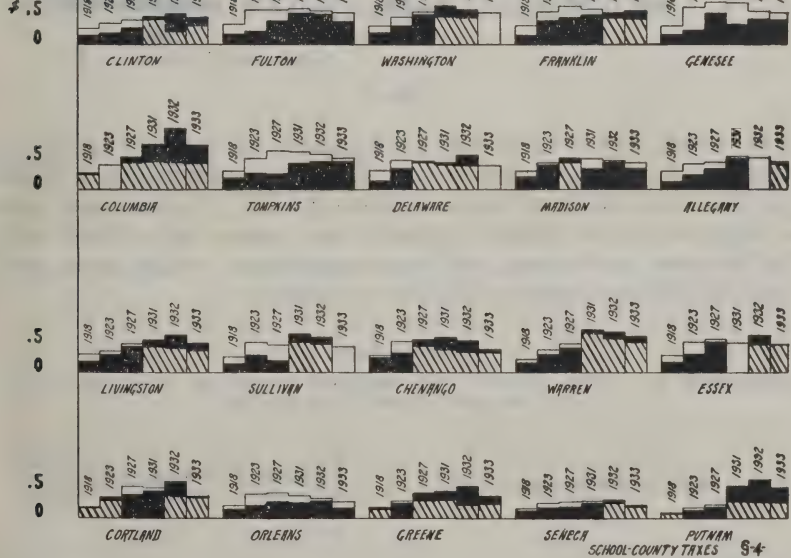


Fig. 4

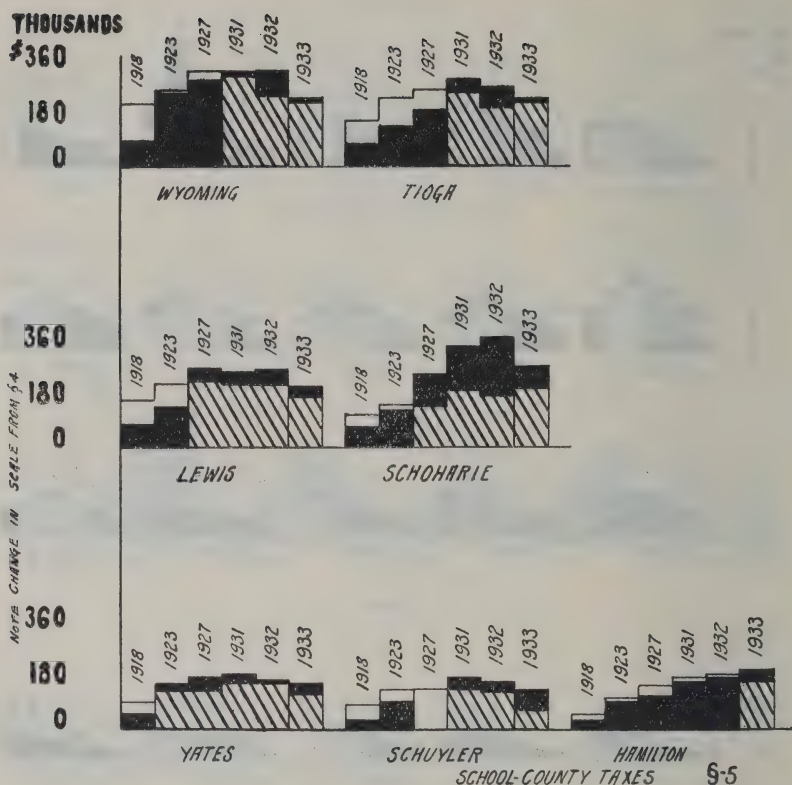


Fig. 5

In towns with a relatively small amount of taxable wealth per square mile, the taxes levied for village purposes averaged \$1,556 per town and \$1.34 per person (Table XLIV). In the towns with a large amount of taxable property per square mile, which were for the most part towns with large population, village taxes averaged \$75,280 per town and \$10.68 per capita.

TABLE XLIV

RELATION OF FULL VALUE PER SQUARE MILE TO VILLAGE TAXES
IN 932 NEW YORK TOWNS, 1932

FULL VALUE PER SQUARE MILE	Number of towns	Village taxes per town	Village taxes per capita in towns
Less than \$50,000.....	444	\$1,556	\$1 34
\$50,000-100,000.....	224	8,030	3 78
\$100,000 and more.....	264	75,280	10 68
All.....	932	\$25,070	\$8 24

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CHART 21

GENERAL PROPERTY TAX FOR SCHOOL PURPOSES AND STATE AID FOR SCHOOLS, BY COUNTIES
FOR THE YEARS 1918, 1923, 1927, 1931, 1932 AND 1933.

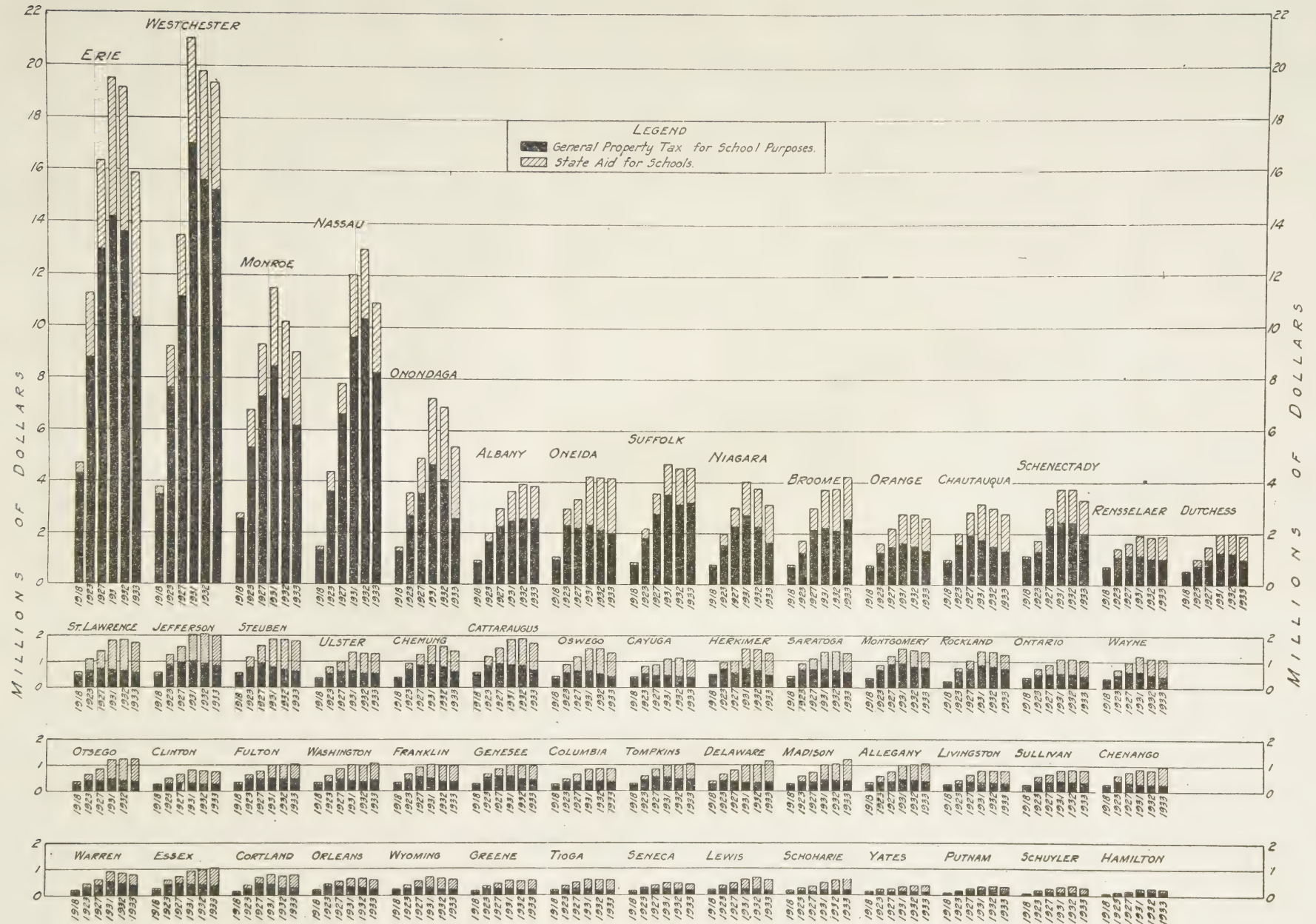
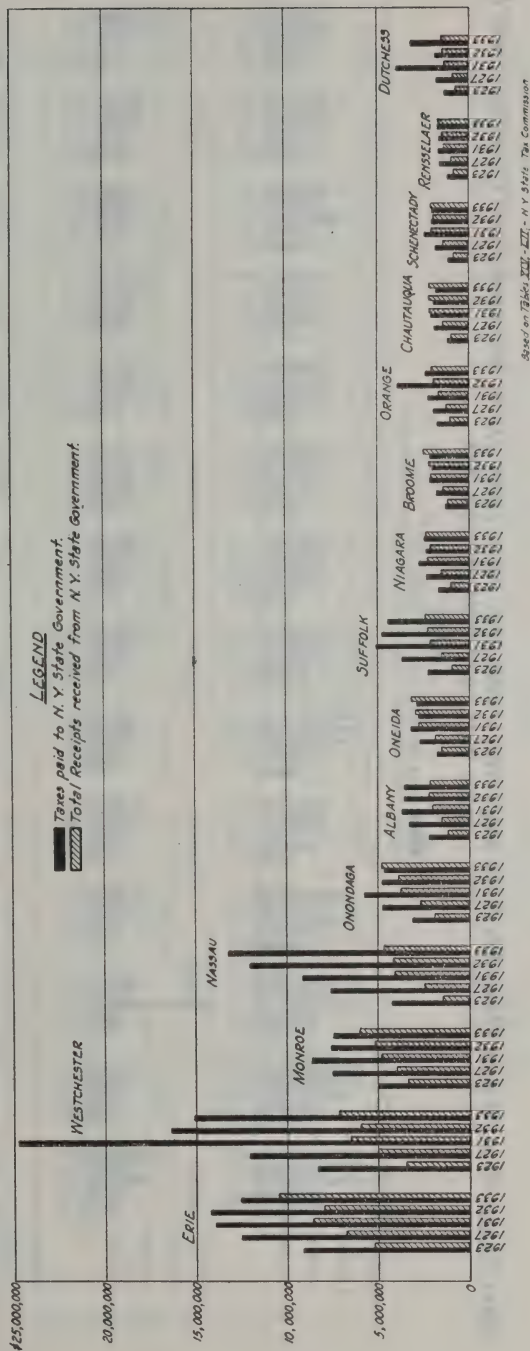


CHART 22

TOTAL TAXES PAID TO AND TOTAL RECEIPTS RECEIVED FROM THE NEW YORK STATE GOVERNMENT, BY COUNTIES - PART I
YEARS 1923, 1927, 1931, 1932 AND 1933.



Source: Table XII, XII, N. Y. State Tax Commission

TOTAL TAXES PAID TO AND TOTAL RECEIPTS RECEIVED FROM THE NEW YORK STATE GOVERNMENT, BY COUNTIES - PART 2 YEARS 1923, 1927, 1931, 1932 AND 1933.

LEGEND

Taxes paid to N. Y. State Government.
 Total Receipts received from N. Y. State Government.



Note: This chart plotted on larger scale than Part 1 (opposite 301)

STATE AID

Obviously the taxes levied by the various units of local government fail to reflect accurately the cost of local government because much of that cost is paid from state aid or from the proceeds of taxes collected by the state and distributed to the localities. The growing importance of these sources of local revenue is indicated in Table XLV, which shows the total amount of subventions and shared taxes received from the state by each county in the years 1923, 1927, 1931, 1932 and 1933. Table XLV-a shows the same figures per capita. The greater portion of this amount, of course, is state aid for the schools, and Tables XLVI, XLVII and XLVIII have been prepared to show more concretely the relative state and local responsibilities for their support; Table XLVI shows, for the years 1918, 1923, 1927, 1931, 1932 and 1933, general property tax levies for school purposes in each county; Table XLVII receipts from the state for school purposes in each county for the same years; and Table XLVIII the combined totals—taxes locally levied plus the state's contribution in each county. The increase in the cost of schools in the present century is indicated in Table XLIX. For comparison with the school figures, Table L presents the total general property tax receipts for county purposes in each county for these years and Table LI shows the same figures per capita, while Chart 20 shows the relation between these figures and those in Table XLVI. Chart 21 shows graphically the relation in each county between school tax levies and school aid received from the state.

On the other hand, it is apparent also that while the total property taxes levied plus state aid represents roughly the total net cost of local government in each county, the cost to the taxpayers in that county is less or more than this depending upon whether their taxes paid to the state are less or greater than the state aid they receive. Table LII shows the sums collected in each county by the state for the years 1923, 1927, 1931, 1932 and 1933. Table LII-a shows the same figures per capita. Chart 22 brings together the data in Tables XLV and LII to show the counties in which this "balance of payments" is "favorable" and "unfavorable."

TABLE XLV
TOTAL RECEIPTS BY EACH COUNTY FROM THE STATE
Table No. 34, Report State Tax Commission

Grade, 1930 population	COUNTIES	1923	1927	1931	1932	1933
1.....	Erie.....	\$5,239,706 72	\$6,816,222 70	\$8,578,504 43	\$8,074,429 14	\$10,473,609
2.....	Westchester.....	3,477,117 11	5,033,249 06	6,529,181 28	6,064,269 15	7,181,821
3.....	Monroe.....	3,408,012 50	3,990,418 53	4,852,110 74	5,148,406 00	5,793,770
4.....	Nassau.....	1,449,544 97	2,463,341 37	4,091,866 19	4,155,017 49	4,714,532
5.....	Onondaga.....	1,927,220 33	2,698,321 21	3,776,866 47	3,867,958 12	4,774,863
6.....	Albany.....	1,205,792 11	1,569,233 89	2,030,689 02	2,211,377 07	2,197,830
7.....	Oneida.....	1,559,823 30	1,882,596 52	2,768,438 00	2,915,466 34	3,144,006
8.....	Suffolk.....	984,238 81	1,344,195 61	2,148,276 36	2,283,304 87	2,404,183
9.....	Niagara.....	999,607 99	1,507,745 09	2,261,021 84	2,136,218 61	2,361,488
10.....	Broome.....	1,135,521 88	1,443,880 29	2,143,321 33	2,221,426 11	2,475,187
11.....	Orange.....	1,067,231 44	1,235,446 27	1,663,240 97	1,902,658 72	2,039,008
12.....	Chautauqua.....	952,529 60	1,406,655 42	2,062,612 94	2,161,236 90	2,183,323
13.....	Schenectady.....	813,314 71	1,406,811 00	2,045,862 19	1,927,724 43	2,020,277
14.....	Rensselaer.....	850,268 70	912,434 22	1,342,435 92	1,456,435 52	1,641,183
15.....	Dutchess.....	752,937 97	907,339 19	1,345,270 63	1,455,650 12	1,521,807
16.....	St. Lawrence.....	1,070,600 45	1,126,938 71	1,827,137 37	1,949,773 69	1,849,686
17.....	Jefferson.....	976,730 66	1,019,733 12	1,613,831 34	1,726,287 64	1,798,766
18.....	Steuben.....	966,234 44	1,083,476 09	1,831,841 80	1,942,505 47	1,885,383
19.....	Ulster.....	722,316 38	700,658 92	1,176,865 58	1,284,492 47	1,298,635
20.....	Chester.....	545,408 98	719,832 42	1,049,171 00	1,148,352 38	1,248,139
21.....	Cattaraugus.....	672,862 12	973,188 61	1,527,655 78	1,638,093 45	1,636,884
22.....	Oswego.....	765,288 10	1,171,707 98	1,304,198 26	1,413,663 04	1,577,671
23.....	Cayuga.....	585,701 21	717,944 46	1,062,696 49	1,126,591 98	1,136,866
24.....	Herkimer.....	715,188 42	782,380 99	1,139,873 19	1,213,479 16	1,312,486
25.....	Saratoga.....	587,701 93	706,120 61	1,041,744 12	1,154,468 28	1,183,127
26.....	Montgomery.....	564,229 85	624,934 59	862,808 02	914,315 54	1,027,874
27.....	Rockland.....	424,492 12	520,118 42	743,670 97	802,858 31	790,345
28.....	Ontario.....	613,825 55	609,087 57	890,388 16	983,377 64	966,793
29.....	Wayne.....	438,506 41	614,232 36	958,977 92	1,042,261 59	1,002,130
30.....	Otsego.....	572,260 92	652,762 82	1,184,282 94	1,299,724 73	1,286,547

31.	Clinton.....	524,142 01	475,439 17	759,008 46	813,714 79	780,866
32.	Fulton.....	431,550 25	462,060 88	743,173 77	841,043 10	847,469
33.	Washington.....	727,550 44	573,561 79	934,994 60	1,003,626 53	1,008,035
34.	Franklin.....	422,030 96	546,078 12	853,084 09	936,368 62	929,387
35.	Genesee.....	379,788 53	530,330 39	570,479 96	778,775 38	799,310
36.	Columbia.....	413,058 99	494,777 91	748,741 99	822,971 74	864,971
37.	Tompkins.....	400,838 45	490,383 40	803,887 94	893,612 69	907,359
38.	Delaware.....	618,890 15	681,514 88	1,166,927 25	1,285,131 74	1,230,432
39.	Madison.....	470,512 12	545,082 71	1,973,506 73	1,069,410 23	1,164,803
40.	Allegany.....	528,894 39	593,207 32	1,032,388 91	1,106,104 19	1,059,211
41.	Livingston.....	531,273 02	471,722 27	736,080 38	781,806 15	770,106
42.	Sullivan.....	465,900 62	490,137 72	788,834 71	856,226 66	787,542
43.	Chenango.....	580,179 01	539,785 35	946,654 85	981,116 12	1,111,749
44.	Warren.....	293,032 28	406,971 23	645,818 16	700,697 42	719,267
45.	Essex.....	409,127 95	439,064 53	788,446 36	945,457 03	999,204
46.	Cortland.....	331,422 75	403,957 98	625,607 10	723,141 75	781,762
47.	Orleans.....	328,285 79	348,228 63	501,252 61	535,590 06	505,216
48.	Wyoming.....	337,064 57	401,231 56	624,262 49	674,405 15	645,992
49.	Greene.....	348,643 93	349,953 29	544,511 23	652,089 50	549,014
50.	Tioga.....	301,601 57	373,029 24	587,344 41	662,212 78	654,883
51.	Seneca.....	204,415 97	252,574 45	378,377 06	420,490 65	388,708
52.	Lewis.....	329,240 59	386,177 67	626,312 33	723,237 06	703,242
53.	Schoharie.....	274,744 26	309,266 18	536,519 05	656,185 32	655,159
54.	Yates.....	214,847 43	224,986 61	351,857 45	386,524 69	372,699
55.	Putnam.....	216,277 68	163,754 95	238,075 22	258,171 26	246,239
56.	Schuyler.....	250,514 63	219,935 89	342,067 53	383,759 88	376,714
57.	Hamilton.....	107,084 37	82,615 81	170,272 43	177,745 13	166,491

\$94,933,449

TABLE XLV-3
 RECEIPTS BY EACH COUNTY FROM THE STATE—PER CAPITA

Grade, 1930 population	COUNTIES	1923, population 1925	1927, population 1925	1931, population 1930	1932, population 1930	1933, population 1930
1.....	Erie.....	7,554	9,827	11,251	10,584	13,736
2.....	Westchester.....	8,196	11,820	12,533	11,640	13,786
3.....	Monroe.....	8,689	10,175	11,446	12,145	13,668
4.....	Nassau.....	6,981	11,863	13,502	13,710	15,556
5.....	Onondaga.....	7,217	10,105	12,951	13,260	16,374
6.....	Albany.....	6,116	7,960	9,580	10,433	10,369
7.....	Oneida.....	7,938	9,581	13,928	14,667	15,817
8.....	Suffolk.....	6,873	10,782	13,338	14,177	14,927
9.....	Niagara.....	7,491	11,299	15,140	14,305	15,813
10.....	Broome.....	8,406	10,689	14,578	15,109	16,835
11.....	Orange.....	8,495	9,834	12,756	14,592	15,638
12.....	Chautauqua.....	7,435	10,980	16,310	17,089	17,265
13.....	Schenectady.....	6,968	12,054	16,364	15,419	16,159
14.....	Rensselaer.....	7,179	7,704	11,207	12,159	13,701
15.....	Dutchess.....	7,603	9,162	12,756	13,802	14,429
16.....	St. Lawrence.....	11,661	12,275	20,087	21,435	20,335
17.....	Jefferson.....	11,387	15,013	19,310	20,684	21,523
18.....	Steuben.....	11,758	13,185	22,158	23,496	22,805
19.....	Ulster.....	8,697	8,436	14,682	16,025	16,201
20.....	Chemung.....	7,544	9,957	14,048	15,376	16,713
21.....	Cattaraugus.....	9,120	13,190	21,100	22,626	22,609
22.....	Oswego.....	10,717	11,369	18,726	20,298	22,653
23.....	Cayuga.....	8,963	10,987	16,410	17,398	17,557
24.....	Herkimer.....	10,720	10,728	17,808	18,958	20,505
25.....	Saratoga.....	8,958	10,763	16,453	18,234	18,686
26.....	Montgomery.....	9,191	10,180	14,361	15,219	17,109
27.....	Rockland.....	7,515	9,033	12,477	13,470	13,261
28.....	Ontario.....	11,111	11,026	16,404	18,119	17,812
29.....	Wayne.....	8,467	11,861	19,181	20,847	20,044
30.....	Otsego.....	12,071	13,770	25,353	27,825	27,543

31.....	Clinton.....	11,358	10,303	16,257	17,429	16,725
32.....	Fulton.....	9,375	10,040	15,961	18,063	18,201
33.....	Washington.....	11,312	12,292	20,115	21,591	21,686
34.....	Franklin.....	9,191	11,893	18,669	20,514	20,339
35.....	Genesee.....	8,723	12,213	12,829	17,513	17,974
36.....	Columbia.....	9,667	11,580	17,991	19,774	20,784
37.....	Tompkins.....	10,135	12,623	19,375	21,538	21,869
38.....	Delaware.....	14,243	15,234	28,346	31,221	29,891
39.....	Madison.....	11,539	13,357	24,468	27,127	29,273
40.....	Allegany.....	14,366	16,113	27,676	29,088	27,855
41.....	Livingston.....	13,530	12,012	19,507	20,816	20,503
42.....	Sullivan.....	11,591	12,194	22,364	24,275	22,327
43.....	Chenango.....	16,292	15,719	27,308	28,302	32,053
44.....	Warren.....	8,600	11,945	18,897	20,503	21,047
45.....	Essex.....	12,768	13,702	23,247	27,841	29,423
46.....	Cortland.....	10,673	13,009	19,729	22,805	24,023
47.....	Orleans.....	10,696	11,345	17,407	18,600	17,545
48.....	Wyoming.....	10,934	13,015	21,702	23,446	22,458
49.....	Greene.....	12,360	12,406	21,098	25,266	21,273
50.....	Tioga.....	11,550	14,282	23,051	25,989	25,701
51.....	Seneca.....	8,059	9,958	15,145	16,831	15,558
52.....	Lewis.....	13,322	15,626	26,711	30,845	29,992
53.....	Schoharie.....	12,740	14,345	27,280	33,364	33,312
54.....	Yates.....	12,160	12,734	20,884	22,941	22,120
55.....	Putnam.....	17,302	13,100	17,322	18,784	17,916
56.....	Schuyler.....	18,617	16,270	26,498	29,728	28,407
57.....	Hamilton.....	25,241	19,480	43,594	45,239	42,374

TABLE XLVI
GENERAL PROPERTY TAX LEVIES FOR SCHOOL PURPOSES IN EACH COUNTY, 1918, 1923, 1927, 1931, 1932, 1933

Grade, 1930 population	COUNTIES	1918	1923	1927	1931	1932	1933
1.....	Erie.....	\$4,275,892 23	\$8,786,288 65	\$12,953,187 93	\$14,181,270 92	\$13,596,725 86	\$10,283,635
2.....	Westchester.....	3,472,429 67	7,627,571 29	11,124,582 26	17,016,661 37	15,606,211 84	15,211,167
3.....	Monroe.....	2,559,261 55	5,307,696 37	7,272,169 01	8,462,575 70	7,214,316 71	6,152,803
4.....	Nassau.....	1,340,072 02	3,607,929 80	6,625,101 44	9,584,145 61	10,293,367 63	8,215,460
5.....	Onondaga.....	1,303,574 56	2,709,443 61	3,537,973 66	4,657,199 69	4,075,887 72	2,559,377
6.....	Albany.....	837,045 38	1,482,768 93	2,266,862 08	2,479,220 59	2,551,950 00	2,575,220
7.....	Oneida.....	966,322 19	2,318,822 62	2,203,333 85	2,321,350 52	2,110,002 57	1,995,690
8.....	Suffolk.....	777,732 88	1,815,101 62	2,752,630 94	3,516,389 97	3,117,395 99	3,195,820
9.....	Niagara.....	714,369 11	1,548,101 76	2,273,971 07	2,705,087 23	2,275,647 13	1,645,820
10.....	Broome.....	690,731 98	1,233,008 16	2,150,963 38	2,206,637 71	2,100,973 72	2,864,272
11.....	Orange.....	674,329 54	1,240,813 64	1,475,794 11	1,618,086 51	1,489,148 56	1,330,442
12.....	Chautauqua.....	876,838 67	1,882,017 28	1,824,238 87	1,736,411 29	1,470,218 21	1,305,326
13.....	Schenectady.....	1,033,305 51	1,317,440 38	2,323,031 81	2,450,014 05	2,420,345 89	2,014,436
14.....	Rensselaer.....	633,154 11	1,084,493 23	1,158,955 40	1,148,514 72	1,008,205 87	1,016,173
15.....	Dutchess.....	478,943 02	746,612 69	996,884 64	1,234,134 53	1,213,208 69	983,012
16.....	St. Lawrence.....	480,371 47	666,239 90	715,136 60	694,153 60	658,383 58	581,301
17.....	Jefferson.....	470,184 13	891,620 33	960,512 45	1,044,229 11	930,501 05	842,885
18.....	Steuben.....	458,040 01	788,830 23	931,150 52	796,150 47	700,494 31	626,685
19.....	Ulster.....	321,591 14	566,826 27	621,733 74	647,211 96	568,160 93	532,449
20.....	Chemung.....	348,783 81	695,579 81	884,601 26	886,732 06	810,559 69	620,565
21.....	Cattaraugus.....	502,472 50	871,054 88	907,658 27	893,313 97	845,710 44	678,307
22.....	Oswego.....	594,951 01	594,675 38	659,608 27	637,506 23	549,456 82	429,189
23.....	Cayuga.....	380,555 67	548,521 35	480,839 89	479,070 66	440,842 77	396,581
24.....	Herkimer.....	457,575 94	717,882 87	552,454 35	737,118 30	659,791 32	483,416
25.....	Saratoga.....	370,884 19	702,383 37	691,919 51	721,618 54	670,750 55	600,008
26.....	Montgomery.....	322,310 76	686,918 92	911,592 74	933,514 33	829,151 27	795,146
27.....	Rockland.....	220,222 36	635,996 90	742,561 41	881,468 62	835,993 07	748,759
28.....	Ontario.....	337,276 50	524,732 28	549,974 82	572,218 10	541,114 46	470,695
29.....	Wayne.....	316,447 58	491,300 10	612,890 40	611,664 21	483,529 72	438,340
30.....	Otsego.....	272,794 18	417,525 05	407,613 85	471,565 47	412,534 87	380,631

31.....	Clinton.....	215,199 11	292,907 98	316,907 28	317,953 68	271,864 84	266,675
32.....	Fulton.....	270,495 21	484,852 85	484,408 60	494,986 92	451,109 59	444,509
33.....	Washington.....	252,785 69	373,958 28	444,394 75	389,206 41	364,993 86	424,572
34.....	Franklin.....	266,615 17	457,928 03	535,316 21	489,487 96	353,919 75	340,574
35.....	Genesee.....	264,273 41	516,008 57	588,803 86	585,161 07	469,219 29	432,197
36.....	Columbia.....	205,750 48	338,489 67	367,120 42	387,005 55	372,548 43	366,315
37.....	Tompkins.....	238,223 94	434,458 34	535,749 96	518,356 14	489,560 65	452,332
38.....	Delaware.....	277,402 01	400,569 47	375,084 01	331,713 93	326,371 18	320,918
39.....	Madison.....	232,839 63	375,613 63	375,798 65	436,112 00	399,460 83	380,715
40.....	Allegany.....	267,153 74	367,994 59	387,391 31	469,727 21	438,343 70	366,498
41.....	Livingston.....	237,657 56	299,330 23	393,277 59	347,782 32	328,241 95	299,389
42.....	Sullivan.....	208,937 76	401,188 15	370,726 26	408,791 18	387,549 25	349,619
43.....	Chenango.....	213,167 72	418,809 88	353,151 72	303,892 97	281,565 08	278,199
44.....	Warren.....	180,240 20	316,441 46	398,444 84	533,578 46	466,912 25	412,917
45.....	Essex.....	224,406 32	433,783 21	454,954 98	426,859 38	392,602 51	384,768
46.....	Cortland.....	127,019 44	254,795 79	443,487 28	429,706 72	292,026 27	297,415
47.....	Orleans.....	179,934 56	342,439 47	354,686 96	319,502 33	284,413 45	244,578
48.....	Wyoming.....	206,244 93	249,182 48	304,536 96	290,825 97	226,384 78	212,267
49.....	Greene.....	138,024 72	234,831 28	230,264 45	242,610 30	188,230 63	194,173
50.....	Tioga.....	151,719 63	220,011 93	245,272 21	231,227 70	185,872 53	157,652
51.....	Seneca.....	139,204 32	208,195 23	215,230 23	233,792 76	204,208 52	175,321
52.....	Lewis.....	158,524 50	209,211 93	214,926 66	208,484 11	208,914 89	165,661
53.....	Schoharie.....	108,320 95	137,350 35	132,366 35	183,354 58	165,512 89	183,191
54.....	Yates.....	92,131 96	121,644 62	122,869 63	146,040 94	143,141 74	117,415
55.....	Putnam.....	88,532 54	141,210 66	196,825 30	214,232 59	213,344 01	216,814
56.....	Schoyer.....	74,672 98	136,578 63	129,045 57	127,739 66	123,139 20	68,422
57.....	Hamilton.....	47,230 27	97,204 40	137,288 64	166,803 47	170,062 87	151,890
Totals.....		\$31,312,163 47	\$60,455,296 64	\$80,779,249 41	\$95,560,252 17	\$88,740,130 18	\$77,378,556

TABLE XLVII
 RECEIPTS FROM THE STATE FOR SCHOOL PURPOSES IN EACH COUNTY, 1918, 1923, 1927, 1931, 1932, 1933

Grade, 1930 population	COUNTIES	1918	1923	1927	1931	1932	1933
1.....	Erie.....	\$379,550 47	\$2,467,997 68	\$3,371,474 30	\$5,277,428 45	\$5,516,942 99	\$5,570,971
2.....	Westchester.....	268,612 50	1,595,549 85	2,378,945 81	4,015,838 11	4,148,592 03	4,129,151
3.....	Monroe.....	194,944 18	1,454,153 18	2,054,212 26	3,068,194 21	2,986,087 84	2,869,733
4.....	Nassau.....	99,630 77	746,282 92	1,146,131 10	2,393,467 95	2,766,267 83	2,706,588
5.....	Onondaga.....	132,710 53	859,214 30	1,362,822 57	2,543,195 99	2,803,940 34	2,864,591
6.....	Albany.....	105,797 47	468,271 75	735,062 38	1,155,695 85	1,376,261 35	1,364,759
7.....	Oneida.....	133,216 30	658,234 11	1,133,515 68	1,885,543 31	2,087,422 13	2,144,654
8.....	Suffolk.....	79,320 57	400,648 12	803,836 61	1,212,445 28	1,363,222 71	1,351,544
9.....	Niagara.....	80,181 60	423,201 81	757,433 48	1,385,112 67	1,464,813 05	1,447,314
10.....	Broome.....	87,094 31	488,030 91	833,457 36	1,496,120 12	1,640,725 39	1,646,280
11.....	Orange.....	92,532 51	372,113 78	718,580 04	1,113,383 78	1,279,843 30	1,271,956
12.....	Chautauque.....	119,732 40	511,565 17	881,085 53	1,428,506 81	1,515,230 52	1,462,510
13.....	Schenectady.....	70,741 90	432,729 57	688,707 55	1,250,112 77	1,301,263 55	1,272,021
14.....	Rensselaer.....	89,550 14	338,044 54	499,842 60	779,546 16	877,016 65	885,633
15.....	Dutchess.....	73,546 78	286,988 34	505,113 89	852,223 08	905,474 45	917,591
16.....	St. Lawrence.....	116,385 12	441,090 44	724,401 90	1,120,779 24	1,196,215 62	1,165,614
17.....	Jefferson.....	97,984 77	386,587 26	625,608 28	1,032,948 69	1,134,152 91	1,131,334
18.....	Steuben.....	111,885 09	405,387 65	679,716 08	1,080,732 66	1,183,783 41	1,186,734
19.....	Ulster.....	67,007 94	245,673 14	414,462 09	728,998 83	779,542 99	772,680
20.....	Chemung.....	51,789 07	244,115 88	418,624 96	759,126 22	781,461 07	799,189
21.....	Cattaraugus.....	88,146 30	350,275 17	641,358 21	995,906 75	1,049,534 51	1,042,225
22.....	Oswego.....	80,811 54	303,405 58	550,701 88	862,815 87	960,429 26	932,653
23.....	Cayuga.....	59,397 14	275,058 31	414,349 93	944,447 05	694,159 76	685,619
24.....	Herkimer.....	66,990 49	255,356 73	489,322 75	758,818 48	820,252 95	868,984
25.....	Saratoga.....	68,916 66	255,390 07	433,011 29	667,376 91	728,624 27	750,246
26.....	Montgomery.....	42,647 56	198,880 87	350,186 49	587,378 10	625,237 06	615,245
27.....	Rockland.....	33,576 42	158,649 54	333,543 99	532,954 69	568,417 29	562,098
28.....	Ontario.....	60,676 53	220,700 92	363,579 68	625,879 56	610,438	610,438
29.....	Wayne.....	57,159 59	216,952 04	387,150 27	629,001 94	690,656 44	698,019
30.....	Otsego.....	75,254 81	261,602 96	433,297 14	720,511 33	804,538 16	866,060

31.....	55,331 60	203,750 99	332,146 13	478,256 43	508,160 18	506,017
32.....	43,447 47	167,439 57	309,842 97	511,386 96	573,424 35	571,467
33.....	60,228 97	233,043 70	402,356 32	616,109 92	667,593 31	652,158
34.....	37,097 06	236,035 56	381,636 73	577,088 59	611,944 96	592,242
35.....	33,750 46	163,256 66	287,696 47	491,213 23	501,384 93	515,455
36.....	44,678 04	145,270 12	281,012 26	429,823 90	469,075 49	502,384
37.....	45,303 52	164,168 88	294,740 73	514,476 16	578,560 37	578,820
38.....	83,298 54	275,954 16	430,712 25	701,007 57	794,048 04	819,463
39.....	51,750 06	211,073 31	374,897 76	668,181 58	779,385 03	820,170
40.....	69,172 88	241,838 07	378,054 42	639,563 29	696,455 59	682,089
41.....	40,215 16	163,090 02	287,721 62	455,491 57	476,930 35	485,464
42.....	52,295 17	185,161 94	316,338 44	425,260 34	474,271 15	474,454
43.....	61,384 89	215,621 18	380,682 84	582,990 79	576,183 83	728,268
44.....	36,664 76	128,480 98	221,745 06	381,358 94	420,350 72	415,187
45.....	44,354 54	173,930 37	288,320 16	507,541 93	640,815 03	671,011
46.....	40,382 95	144,538 31	257,790 36	376,372 46	459,707 04	502,994
47.....	39,787 92	112,134 88	214,232 67	334,399 78	357,640 48	351,464
48.....	40,282 23	160,026 30	267,354 37	414,889 72	424,480 30	419,046
49.....	38,780 97	129,573 05	216,669 02	329,795 66	359,343 70	341,220
50.....	43,917 16	148,160 48	261,758 75	366,934 61	413,184 75	435,282
51.....	25,857 79	85,734 45	155,019 39	231,664 36	251,119 89	223,581
52.....	43,521 27	152,209 93	240,443 04	383,031 06	442,269 17	439,683
53.....	38,219 83	122,612 38	189,612 77	297,256 33	395,429 20	443,857
54.....	29,019 03	92,677 57	140,870 37	200,159 48	220,181 43	224,468
55.....	11,651 26	80,246 30	118,088 67	118,088 67	124,984 26	128,854
56.....	23,608 77	78,324 09	144,468 06	204,100 69	238,584 28	226,658
57.....	9,454 61	30,917 41	45,401 62	107,741 61	109,833 20	107,192
Totale.....	\$4,269,250 27	\$19,917,910 63	\$32,311,316 38	\$52,901,291 34	\$57,236,310 42	\$57,291,392

TABLE XLVIII
GENERAL PROPERTY TAX FOR SCHOOL PURPOSES, COMBINED WITH RECEIPTS FROM STATE FOR SCHOOL PURPOSES IN EACH COUNTY, 1918, 1923, 1927, 1931, 1932, 1933

Grade, 1930 population	COUNTIES	1918	1923	1927	1931	1932	1933
1.....	Erie.....	\$4,655,442 70	\$11,254,286 33	\$16,324,662 23	\$19,458,699 37	\$19,113,668 85	\$15,854,606
2.....	Westchester.....	3,741,042 17	9,223,121 14	13,503,528 07	21,032,499 48	19,754,803 87	19,340,318
3.....	Monroe.....	2,734,205 73	6,761,849 55	9,326,381 27	11,528,699 91	10,200,384 55	9,022,556
4.....	Nassau.....	1,439,702 79	4,354,215 12	7,771,292 54	11,977,643 44	13,059,635 46	10,922,048
5.....	Onondaga.....	1,436,285 09	3,568,668 51	4,800,796 23	7,200,395 68	6,879,828 06	5,363,968
6.....	Albany.....	942,842 85	1,951,040 68	3,001,924 46	3,634,916 44	3,928,211 35	3,839,979
7.....	Oneida.....	1,119,538 49	2,977,056 80	3,536,849 53	4,206,893 83	4,197,424 70	4,140,344
8.....	Suffolk.....	887,053 45	2,215,839 74	3,556,537 60	4,728,855 25	4,540,618 70	4,547,364
9.....	Niagara.....	794,550 71	1,971,338 57	3,031,404 55	4,090,179 90	3,740,460 18	3,093,134
10.....	Broome.....	777,826 29	1,723,039 07	2,984,420 74	3,703,077 83	3,741,689 11	4,210,552
11.....	Orange.....	766,853 05	1,612,927 42	2,194,374 15	2,731,470 29	2,768,991 86	2,602,398
12.....	Chautauqua.....	987,571 07	2,093,582 45	2,805,324 40	3,164,918 10	2,985,448 73	2,767,836
13.....	Schenectady.....	1,104,047 41	1,750,169 95	3,011,759 36	3,700,126 82	3,721,609 44	3,286,477
14.....	Rensselaer.....	722,704 25	1,422,537 77	1,658,798 00	1,928,060 88	1,885,222 52	1,901,806
15.....	Dutchess.....	552,489 80	1,033,601 03	1,501,998 53	2,086,357 61	2,118,683 14	1,900,603
16.....	St. Lawrence.....	596,756 59	1,107,330 34	1,439,538 50	1,814,932 84	1,854,599 20	1,746,915
17.....	Jefferson.....	568,168 90	1,278,207 59	1,586,120 73	2,077,177 80	2,064,657 96	1,974,219
18.....	Steuben.....	569,925 10	1,194,217 88	1,610,866 60	1,876,943 13	1,884,277 72	1,813,439
19.....	Ulster.....	388,599 38	812,499 41	1,036,195 83	1,376,210 79	1,347,703 92	1,305,099
20.....	Chemung.....	400,572 88	939,695 69	1,303,226 22	1,645,858 28	1,592,020 76	1,419,754
21.....	Cattaraugus.....	590,618 80	1,221,330 05	1,549,016 48	1,889,220 72	1,895,244 95	1,720,532
22.....	Oswego.....	431,762 55	898,080 66	1,210,310 15	1,520,322 10	1,509,886 08	1,361,842
23.....	Cayuga.....	439,932 81	823,579 66	895,189 22	1,123,517 71	1,135,092 53	1,082,200
24.....	Herkimer.....	524,566 43	973,239 65	1,041,777 10	1,496,936 78	1,480,044 27	1,352,400
25.....	Saratoga.....	439,800 85	957,773 44	1,124,391 80	1,386,995 43	1,399,374 82	1,350,254
26.....	Montgomery.....	364,938 32	885,799 79	1,261,779 23	1,520,892 43	1,454,388 33	1,410,391
27.....	Rockland.....	263,798 78	794,576 44	1,076,105 40	1,414,423 31	1,404,410 36	1,310,857
28.....	Ontario.....	397,953 03	745,433 20	913,554 50	1,132,392 51	1,166,994 02	1,081,653
29.....	Wayne.....	373,607 17	708,252 14	1,000,040 67	1,240,666 15	1,174,186 16	1,136,359
30.....	Otsego.....	348,048 99	679,128 01	840,910 99	1,192,076 80	1,217,073 03	1,246,691

31.....	Clinton.....	270,530 71	496,658 97	649,053 41	796,210 11	780,025 02	772,692
32.....	Fulton.....	313,942 68	652,292 22	794,251 57	1,006,373 88	1,024,533 94	1,015,976
33.....	Washington.....	313,014 66	597,001 98	846,751 05	1,005,406 33	1,032,587 17	1,076,730
34.....	Franklin.....	323,712 23	683,963 59	916,952 23	1,066,576 55	965,864 71	932,816
35.....	Genesee.....	298,023 87	679,263 23	876,500 23	1,076,374 30	970,604 22	947,652
36.....	Columbia.....	250,428 52	483,759 79	648,132 68	816,829 45	841,623 92	868,699
37.....	Tompkins.....	283,527 46	588,627 22	830,490 59	1,032,832 30	1,068,121 02	1,031,152
38.....	Delaware.....	360,701 55	676,523 63	806,696 26	1,120,419 22	1,120,419 22	1,140,381
39.....	Madison.....	304,590 64	586,888 94	750,896 41	1,104,293 58	1,178,875 86	1,200,885
40.....	Allegany.....	336,326 62	609,832 66	765,445 73	1,109,290 50	1,134,799 29	1,048,597
41.....	Livingston.....	277,872 72	462,420 25	680,999 21	803,273 89	805,172 30	784,853
42.....	Sullivan.....	261,232 93	586,349 79	687,064 70	834,051 52	861,820 40	824,073
43.....	Chenango.....	274,532 61	634,431 06	733,884 56	886,883 76	887,748 91	1,006,467
44.....	Warren.....	216,994 96	444,322 14	620,189 90	914,887 40	887,262 97	828,104
45.....	Essex.....	268,760 86	607,713 58	743,274 84	934,401 31	1,033,417 54	1,055,779
46.....	Cortland.....	167,402 39	399,334 10	701,277 64	806,079 18	751,733 31	800,409
47.....	Orleans.....	219,722 48	454,574 35	568,919 63	653,902 11	642,053 93	596,042
48.....	Wyoming.....	246,527 16	409,208 78	571,891 33	705,715 69	650,865 08	631,313
49.....	Greene.....	176,805 69	364,404 33	446,333 47	572,405 96	547,574 33	535,293
50.....	Tioga.....	195,636 79	368,172 41	507,030 96	598,162 31	599,057 28	592,934
51.....	Seneca.....	165,062 11	293,929 68	379,249 62	465,457 12	455,328 41	398,902
52.....	Lewis.....	202,045 77	361,421 86	455,369 70	591,515 17	651,184 06	605,344
53.....	Schoharie.....	146,540 78	259,962 73	321,999 12	480,610 91	560,942 09	627,048
54.....	Yates.....	121,150 99	214,322 19	263,740 00	346,200 42	363,323 17	341,883
55.....	Putnam.....	100,183 80	191,639 75	277,071 60	332,311 26	338,328 27	345,668
56.....	Schuyler.....	98,281 75	204,903 15	273,513 63	331,840 35	356,723 48	295,080
57.....	Hamilton.....	56,684 88	128,121 81	182,690 26	274,545 08	279,896 07	259,082
Totals.....		\$35,581,413 74	\$80,373,207 27	\$113,090,565 79	\$148,461,543 51	\$145,976,440 60	\$124,669,848

TABLE XLIX
CURRENT AND CAPITAL EXPENDITURES, ALL PUBLIC SCHOOLS IN
UPSTATE NEW YORK, CERTAIN YEARS SINCE 1900-1901 ¹

SCHOOL YEAR	Current	Capital	Total ²
1900-1901.....	\$13,549,910 86	(³)	\$13,549,910 86
1905-1906.....	14,992,344 39	(³)	14,992,344 39
1910-1911.....	19,556,508 26	(³)	19,556,508 26
1915-1916.....	25,510,826 33	\$610,784 70	26,121,611 03
1920-1921.....	57,591,313 93	10,948,411 05	68,539,724 98
1925-1926.....	85,577,664 95	27,866,965 72	113,444,630 67
1926-1927.....	92,697,236 60	30,284,604 77	122,981,841 37
1927-1928.....	99,095,010 27	37,110,633 14	136,205,643 41
1928-1929.....	108,022,165 90	40,005,484 80	148,027,650 70
1929-1930.....	115,234,862 75	44,054,976 04	159,289,838 79
1930-1931.....	119,963,024 00	34,695,496 33	154,658,520 33
1931-1932.....	124,070,964 93	29,467,569 82	153,538,534 75

¹ Compiled from the annual reports of the State Department of Education.

² Excludes debt service.

³ Included in current expenditures.

TABLE I
GENERAL PROPERTY TAX RECEIPTS FOR COUNTY PURPOSES, 1918, 1923, 1927, 1931, 1932, 1933*

Population rank, 1930	COUNTIES	1918	1923	1927	1931	1932	1933
1	Erie.....	\$2,563,280 26	\$3,410,475 71	\$5,470,841 63	\$6,953,829 68	\$9,842,144 14	\$9,397,423 57
2	Westchester.....	1,598,841 52	2,080,018 76	3,903,258 66	6,623,966 41	7,251,412 73	6,875,438 44
3	Monroe.....	1,288,913 83	1,221,259 05	2,215,018 45	4,227,959 14	3,700,871 48	3,943,540 23
4	Nassau.....	1,945,091 16	2,430,323 83	4,252,123 55	6,426,751 21	6,915,161 66	7,589,334 37
5	Onondaga.....	1,253,853 52	1,430,743 26	1,758,282 35	2,544,507 70	2,618,390 69	1,567,203 95
6	Albany.....	789,398 22	934,802 04	1,363,826 44	2,092,768 42	2,021,170 57	1,514,021 11
7	Oneida.....	813,513 70	981,541 93	1,109,347 23	1,565,972 51	1,799,385 82	1,448,423 00
8	Suffolk.....	426,201 06	598,788 53	745,430 21	1,462,794 33	1,379,180 57	1,766,588 18
9	Niagara.....	538,944 47	894,363 92	944,389 45	1,451,706 17	1,311,334 65	1,013,122 64
10	Broome.....	343,255 45	684,480 18	999,179 38	1,320,506 38	1,564,777 50	1,505,972 65
11	Orange.....	341,466 39	487,237 45	988,809 41	1,439,423 77	1,172,553 90	849,821 95
12	Chautauqua.....	205,945 46	624,971 01	1,083,796 34	1,346,519 40	1,247,038 78	895,894 05
13	Schenectady.....	392,372 54	458,645 05	664,707 28	809,183 48	959,627 85	797,627 21
14	Rensselaer.....	508,204 58	667,912 96	926,363 86	894,078 68	876,061 14	760,910 07
15	Dutchess.....	280,252 56	444,001 58	949,586 55	1,233,006 63	1,492,735 69	1,360,823 63
16	St. Lawrence.....	119,063 20	433,208 16	545,891 33	740,994 20	712,786 33	699,260 58
17	Jefferson.....	344,519 53	624,255 06	750,501 75	831,642 69	971,635 64	686,877 35
18	Steuben.....	259,640 75	455,499 46	575,797 20	769,316 24	717,183 09	553,910 52
19	Ulster.....	301,398 72	376,388 21	545,119 35	1,006,961 95	1,788,847 96	837,887 30
20	Chemung.....	193,108 56	346,616 68	441,689 83	444,519 84	593,155 26	628,518 22
21	Cattaraugus.....	293,375 55	618,134 31	899,953 08	1,106,645 86	915,956 14	653,299 02
22	Oswego.....	340,712 77	513,134 98	574,166 77	913,537 45	768,701 67	595,940 49
23	Cayuga.....	259,709 99	460,247 48	615,479 76	813,622 56	695,994 11	444,385 24
24	Herkimer.....	199,556 83	527,265 08	606,842 94	777,711 48	786,547 13	683,800 74
25	Saratoga.....	311,196 64	490,911 00	589,825 68	750,915 26	689,456 78	585,363 55
26	Montgomery.....	334,430 43	413,612 96	568,078 11	610,978 14	541,668 28	452,951 64
27	Rockland.....	172,536 18	300,588 72	404,885 46	717,432 14	876,272 82	666,676 95
28	Ontario.....	174,201 94	322,863 40	420,690 34	525,450 20	570,314 22	547,474 25
29	Wayne.....	142,143 00	250,325 89	368,172 23	325,818 40	400,256 61	329,951 43
30	Otego.....	131,474 90	344,456 42	401,148 92	545,142 50	431,280 92	315,769 63

TABLE I.—Continued
GENERAL PROPERTY TAX RECEIPTS FOR COUNTY PURPOSES, 1918, 1923, 1927, 1931, 1932, 1933 *

Population rank, 1930	COUNTIES	1918	1923	1927	1931	1932	1933
31	Clinton.....	125,693 92	154,804 78	229,237 32	393,229 55	401,451 79	378,690 21
32	Fulton.....	150,943 04	186,652 36	337,072 21	418,923 34	416,847 28	311,834 42
33	Washington.....	153,001 33	253,737 44	529,202 59	529,956 18	489,022 40	437,982 00
34	Franklin.....	203,353 17	317,862 11	386,075 16	407,967 49	427,492 51	472,692 53
35	Genesee.....	130,344 98	196,822 58	439,836 99	283,813 10	336,453 71	345,412 70
36	Columbia.....	239,508 04	349,783 15	453,585 30	627,298 66	848,648 36	629,884 08
37	Tompkins.....	179,441 92	226,447 49	209,081 50	379,653 10	396,125 35	399,700 75
38	Delaware.....	121,846 16	200,964 99	304,302 74	372,667 17	488,738 97	327,800 00
39	Madison.....	180,922 05	337,026 56	436,146 03	293,573 17	387,106 41	293,637 69
40	Allegany.....	117,348 66	212,361 20	294,410 68	437,830 04	440,069 35	395,908 16
41	Livingston.....	158,890 16	236,735 77	353,489 05	461,634 19	510,766 62	405,737 51
42	Sullivan.....	111,179 78	245,072 93	164,901 18	542,786 51	489,628 67	352,782 29
43	Chenango.....	207,961 17	261,597 77	472,160 21	497,569 68	467,465 15	315,027 18
44	Warren.....	128,992 82	242,456 30	337,860 15	590,703 12	558,864 33	498,892 99
45	Essex.....	135,323 29	250,562 68	432,438 33	426,969 55	509,919 09	394,648 33
46	Cortland.....	146,755 60	296,332 95	323,448 97	387,096 97	510,090 64	309,090 12
47	Orleans.....	125,335 95	178,808 13	233,177 31	228,586 04	247,000 00	155,000 00
48	Wyoming.....	98,149 41	247,114 68	271,029 04	302,586 24	304,826 41	225,010 92
49	Greene.....	153,379 83	225,432 26	357,337 64	382,600 43	462,002 51	304,780 26
50	Tioga.....	75,243 29	135,219 08	184,681 39	279,674 93	257,017 20	219,928 63
51	Seneca.....	111,616 07	140,669 10	161,185 43	214,160 33	245,070 33	186,293 79
52	Lewis.....	72,849 70	130,226 69	252,849 22	244,070 95	250,548 26	192,853 10
53	Schoharie.....	69,487 58	127,539 31	246,331 12	325,765 23	358,958 22	261,803 49
54	Yates.....	52,347 97	142,704 91	165,267 91	173,850 36	159,362 21	143,807 84
55	Putnam.....	91,800 95	117,715 40	171,968 90	445,887 02	546,084 98	434,444 10
56	Schuyler.....	32,672 40	89,173 28	129,816 01	164,205 38	147,541 61	126,758 39
57	Hamilton.....	24,184 41	91,185 04	104,518 51	159,162 40	166,810 17	183,763 19
	Totals.....	\$19,873,437 36	\$29,512,252 01	\$43,633,834 34	\$61,253,233 95	\$66,359,766 68	\$57,762,344 63

* Compiled from the State Comptroller's Special Report on Municipal Accounts.

TABLE LI
GENERAL PROPERTY TAX RECEIPTS FOR COUNTY PURPOSES — PER CAPITA

Grade 1930, population	COUNTIES	1918, population 1920	1923, population 1925	1927, population 1925	1931, population 1930	1932, population 1930	1933, population 1930
1.....	Erie.....	4,038	4,916	7,887	9,120	12,909	12,326
2.....	Westchester.....	4,636	4,885	9,166	12,715	13,919	12,794
3.....	Monroe.....	3,961	3,114	5,648	9,974	8,739	7,652
4.....	Nassau.....	12,230	11,704	20,478	29,203	29,818	25,042
5.....	Onondaga.....	5,192	5,358	6,558	8,726	8,978	5,340
6.....	Albany.....	4,241	4,741	6,918	9,873	9,535	7,143
7.....	Oneida.....	4,449	4,995	5,645	7,878	9,032	7,287
8.....	Suffolk.....	3,865	4,111	5,205	9,082	8,569	10,968
9.....	Niagara.....	4,539	6,702	7,077	9,720	8,781	6,784
10.....	Broome.....	3,021	5,142	7,398	9,117	10,642	10,242
11.....	Orange.....	2,849	3,878	7,807	11,039	8,993	6,517
12.....	Chautauqua.....	1,794	4,878	8,384	10,648	9,861	7,084
13.....	Schenectady.....	3,587	3,929	5,695	6,472	7,675	6,379
14.....	Rensselaer.....	4,492	5,639	7,823	7,464	7,305	6,352
15.....	Dutchess.....	3,054	4,483	9,588	11,682	14,154	12,904
16.....	St. Lawrence.....	1,351	4,718	5,946	8,146	7,836	7,687
17.....	Jefferson.....	4,188	7,278	8,749	9,950	11,626	8,218
18.....	Steuben.....	3,220	5,543	7,006	9,305	8,675	6,700
19.....	Ulster.....	4,126	4,531	6,563	12,565	22,317	10,452
20.....	Chemung.....	2,931	4,796	6,109	5,952	7,942	8,416
21.....	Cattaraugus.....	3,272	8,378	12,198	15,285	12,642	9,023
22.....	Oswego.....	4,705	7,186	8,041	13,260	11,037	8,556
23.....	Cayuga.....	3,982	7,043	9,422	12,566	9,667	6,861
24.....	Herkimer.....	3,087	7,904	8,097	12,150	12,288	10,683
25.....	Saratoga.....	5,184	7,452	8,990	11,860	10,794	9,245
26.....	Montgomery.....	5,773	6,738	9,254	10,170	9,016	7,539
27.....	Rockland.....	5,324	5,321	7,168	12,037	14,870	11,186
28.....	Ontario.....	3,308	5,844	7,615	9,681	10,507	10,086
29.....	Wayne.....	2,911	4,834	7,109	6,517	8,005	6,599
30.....	Otsego.....	2,845	7,308	8,462	11,670	9,235	6,760

TABLE LI—Continued
GENERAL PROPERTY TAX RECEIPTS, FOR COUNTY PURPOSES—PER CAPITA.

Grade 1930 population	Counties	1918, population 1920	1923, population 1925	1927, population 1925	1931, population 1930	1932, population 1930	1933, population 1930
31.....	Clinton.....	2,863	3,354	4,967	8,422	8,577	8,111
32.....	Fulton.....	3,384	4,055	7,323	8,997	8,952	6,697
33.....	Washington.....	3,408	5,437	8,769	11,401	10,520	9,042
34.....	Franklin.....	4,670	6,922	8,408	8,717	9,357	10,342
35.....	Genesee.....	3,458	4,532	10,129	6,382	7,566	7,767
36.....	Columbia.....	6,152	8,186	10,620	15,073	20,391	15,135
37.....	Tompkins.....	5,085	5,724	5,285	9,150	9,547	9,633
38.....	Delaware.....	2,853	6,670	9,097	9,053	11,873	7,963
39.....	Madison.....	4,576	8,259	10,688	7,554	9,728	7,379
40.....	Allegany.....	3,217	5,773	7,997	10,514	11,573	10,411
41.....	Livingston.....	4,314	6,029	9,002	12,200	13,599	10,802
42.....	Sullivan.....	3,352	6,097	4,107	15,388	13,881	10,001
43.....	Chemung.....	5,947	7,346	13,250	12,333	13,885	9,087
44.....	Warren.....	4,072	7,116	9,916	17,255	16,382	14,898
45.....	Essex.....	4,245	7,819	13,495	12,573	15,015	11,621
46.....	Cortland.....	4,953	9,543	10,416	12,207	16,086	9,747
47.....	Orleans.....	4,379	5,825	7,596	7,938	8,577	5,382
48.....	Wyoming.....	3,237	8,107	8,819	10,523	10,597	7,826
49.....	Greene.....	5,945	7,992	12,667	10,950	17,940	11,809
50.....	Tioga.....	3,107	5,178	7,838	10,930	10,087	8,631
51.....	Seneca.....	4,512	5,545	6,354	8,572	9,809	7,456
52.....	Lewis.....	3,073	5,269	10,231	10,409	10,685	8,225
53.....	Schoharie.....	3,219	5,914	11,422	11,479	18,251	13,311
54.....	Yates.....	3,145	8,077	9,354	10,318	9,458	8,535
55.....	Putnam.....	8,498	9,417	13,757	32,442	39,732	31,609
56.....	Schuyler.....	2,497	6,627	9,647	12,720	11,430	9,819
57.....	Hamilton.....	6,091	21,495	24,403	40,509	42,456	46,770

TABLE LII
TAXES PAID BY EACH COUNTY TO THE STATE
(Table No. 34 of Report of State Tax Commission)

Grade, 1930, population	COUNTIES	1923	1927	1931	1932	1933
1.	Erie.....	\$9,166,327 55	\$12,610,020 70	\$14,032,335 56	\$14,242,606 94	\$12,542,630
2.	Westchester.....	8,366,294 23	12,101,307 63	23,753,365 05	16,387,984 80	15,086,488
3.	Monroe.....	5,008,971 50	7,304,413 65	8,023,100 51	7,607,885 29	7,443,788
4.	Nassau.....	4,277,135 25	7,589,969 85	9,190,249 93	12,021,102 06	13,190,596
5.	Onondaga.....	3,113,760 11	4,743,191 51	5,747,249 34	4,766,616 02	4,647,480
6.	Albany.....	2,196,204 97	3,304,979 76	3,654,913 78	3,556,964 37	3,556,047
7.	Oneida.....	1,753,031 91	2,639,281 52	3,193,491 50	2,765,808 44	2,873,060
8.	Suffolk.....	2,282,419 95	3,701,657 81	5,112,294 68	4,866,378 61	4,470,231
9.	Niagara.....	1,674,900 92	2,325,624 21	2,721,822 48	2,387,647 60	2,444,161
10.	Broome.....	1,286,399 48	1,760,422 11	2,159,892 31	1,980,928 59	2,117,150
11.	Orange.....	1,735,690 85	1,905,850 64	2,219,776 54	3,881,480 54	2,313,865
12.	Chautauqua.....	1,165,201 94	1,854,990 57	2,017,913 39	1,906,658 22	1,797,106
13.	Schenectady.....	1,159,458 91	1,803,275 98	2,375,750 35	2,004,770 54	1,917,383
14.	Rensselaer.....	1,124,464 28	1,551,981 72	1,614,423 66	1,656,401 71	1,670,732
15.	Dutchess.....	1,300,969 81	1,747,290 09	3,909,115 22	1,779,198 68	3,198,357
16.	St. Lawrence.....	725,250 01	1,069,583 53	1,317,478 61	1,204,116 78	1,210,052
17.	Jefferson.....	896,199 05	1,170,804 26	1,472,416 00	1,304,973 18	1,309,944
18.	Steuben.....	689,207 59	1,067,890 80	1,129,624 21	1,089,519 79	1,109,448
19.	Ulster.....	769,448 93	1,071,847 28	1,378,116 96	1,257,352 71	1,409,327
20.	Chemung.....	652,430 43	933,131 06	1,168,966 02	1,043,884 83	1,047,937
21.	Cattaraugus.....	658,264 27	894,046 17	1,313,977 64	1,027,003 90	1,084,946
22.	Oswego.....	738,737 50	818,743 33	1,010,549 46	877,617 13	1,090,564
23.	Cayuga.....	614,199 44	929,268 86	1,095,478 01	964,472 68	946,656
24.	Herkimer.....	653,744 05	824,701 26	929,174 76	845,236 88	847,624
25.	Saratoga.....	550,419 35	818,759 04	1,189,099 52	1,093,010 16	913,526
26.	Montgomery.....	573,335 78	872,058 82	929,607 33	794,786 45	811,806
27.	Rockland.....	637,129 43	858,970 94	1,040,085 57	1,097,409 60	1,039,663
28.	Ontario.....	609,928 73	843,336 53	1,047,130 47	913,574 14	894,383
29.	Wayne.....	586,655 96	719,420 67	889,736 14	848,456 06	846,549
30.	Otego.....	599,291 52	583,349 12	809,665 43	777,663 00	757,578

TABLE III—Continued
TAXES PAID BY EACH COUNTY TO THE STATE
(Table No. 34 of Report of State Tax Commission)

Grade, 1930 population	COUNTIES	1923	1927	1931	1932	1933
31.....	Clinton.....	\$316,469 06	\$520,956 82	\$657,922 34	\$570,357 56	\$594,262
32.....	Fulton.....	401,100 41	551,406 74	2,079,907 63	669,974 69	714,175
33.....	Washington.....	322,450 67	485,493 83	589,490 11	620,124 31	608,952
34.....	Franklin.....	365,101 96	551,291 39	691,544 92	622,769 69	629,569
35.....	Genesee.....	452,137 02	618,651 21	805,907 06	711,625 67	700,429
36.....	Columbia.....	434,309 19	653,249 28	828,852 22	690,437 63	735,063
37.....	Tompkins.....	397,167 29	575,091 73	769,171 60	684,301 48	706,595
38.....	Delaware.....	388,987 56	548,105 74	687,060 51	642,125 56	667,882
39.....	Madison.....	371,660 45	492,408 09	735,741 83	736,841 37	619,268
40.....	Allegany.....	364,707 69	509,506 38	700,174 14	615,538 02	626,810
41.....	Livingston.....	381,510 75	578,584 72	626,196 10	623,657 38	586,680
42.....	Sullivan.....	419,958 90	671,590 79	797,880 22	757,688 00	783,058
43.....	Chenango.....	294,583 55	457,258 89	596,475 53	538,141 54	568,230
44.....	Warren.....	458,924 68	550,753 58	682,946 82	675,187 74	609,981
45.....	Essex.....	382,741 49	428,284 64	537,030 61	505,516 77	500,336
46.....	Cortland.....	287,182 73	370,955 79	524,575 30	476,611 02	500,590
47.....	Orleans.....	344,639 78	408,457 82	488,855 39	452,182 05	457,188
48.....	Wyoming.....	270,709 03	387,269 19	431,635 37	433,187 94	451,018
49.....	Greene.....	292,203 26	386,953 49	481,779 58	449,869 35	476,121
50.....	Tioga.....	188,558 02	312,753 10	402,029 19	371,813 21	385,250
51.....	Seneca.....	208,086 67	299,226 65	405,745 54	333,562 76	343,382
52.....	Lewis.....	239,172 27	313,508 59	386,657 68	361,608 22	365,166
53.....	Schoharie.....	168,268 31	281,987 75	323,753 94	323,753 94	335,377
54.....	Yates.....	165,663 37	252,291 20	354,028 36	287,514 59	295,841
55.....	Putnam.....	211,987 38	542,673 66	495,315 55	430,983,23	482,666
56.....	Schuyler.....	114,540 39	169,288 84	218,710 24	207,026 87	202,831
57.....	Hamilton.....	76,037 57	97,733 28	129,341 68	107,235 47	120,456
						\$108,487,162

TABLE LII-a
TAXES PAID BY EACH COUNTY TO THE STATE — PER CAPITA

Grade, 1930 population	COUNTIES	1923, population 1925	1927, population 1925	1931, population 1930	1932, population 1930	1933, population 1930
1.....	Erie.....	13.215	18.180	18.405	18.681	16.451
2.....	Westchester.....	19.625	28.420	47.516	31.458	28.957
3.....	Monroe.....	12.722	19.135	20.342	17.948	17.561
4.....	Nassau.....	20.590	36.553	30.345	39.666	43.825
5.....	Onondaga.....	11.661	17.764	19.708	16.345	15.337
6.....	Albany.....	11.140	16.764	17.243	16.781	16.777
7.....	Oneida.....	8.972	13.432	16.007	13.915	14.454
8.....	Suffolk.....	15.937	25.876	31.742	30.215	27.755
9.....	Niagara.....	12.551	17.428	18.227	15.989	16.367
10.....	Broome.....	9.524	13.034	14.690	13.473	14.400
11.....	Orange.....	13.816	15.170	17.025	29.769	17.746
12.....	Chautauqua.....	9.096	14.480	15.957	15.077	14.211
13.....	Schenectady.....	9.934	15.664	19.002	16.035	15.336
14.....	Rensselaer.....	9.494	13.104	13.478	13.820	13.948
15.....	Dutchess.....	13.137	17.644	37.066	16.870	30.327
16.....	St. Lawrence.....	7.899	11.650	14.483	13.243	13.303
17.....	Jefferson.....	10.448	13.649	17.618	15.614	15.650
18.....	Steuben.....	8.143	11.778	13.664	13.178	13.420
19.....	Ulster.....	9.264	12.905	17.193	15.686	17.582
20.....	Chemung.....	9.024	12.907	15.653	13.978	14.032
21.....	Cattaraugus.....	8.922	12.118	18.149	14.185	14.985
22.....	Oswego.....	10.625	11.466	14.510	12.601	13.217
23.....	Cayuga.....	9.399	14.221	16.918	14.619	14.619
24.....	Herkimer.....	9.800	12.362	14.516	13.205	13.242
25.....	Saratoga.....	8.389	12.479	18.780	17.263	14.428
26.....	Montgomery.....	9.339	14.206	15.474	13.229	13.512
27.....	Rockland.....	11.280	15.208	20.807	18.413	17.444
28.....	Ontario.....	11.041	15.266	19.282	16.832	16.478
29.....	Wayne.....	11.328	17.794	17.394	17.160	16.352
30.....	Otsego.....	12.642	12.305	17.353	16.648	16.218

TABLE LII-a—Continued
TAXES PAID BY EACH COUNTY TO THE STATE—PER CAPITA

Grade, 1930 population	COUNTIES	1923, population 1925	1927, population 1925	1931, population 1930	1932, population 1930	1933, population 1930
31.	Clinton.....	6,868	11,289	14,092	12,216	12,728
32.	Fulton.....	8,714	11,379	44,671	14,389	15,338
33.	Washington.....	9,310	10,383	12,682	13,341	13,100
34.	Franklin.....	7,951	12,006	15,134	13,631	13,778
35.	Genesee.....	10,413	14,248	18,123	16,003	15,751
36.	Columbia.....	10,164	15,289	19,916	16,590	17,662
37.	Tompkins.....	10,039	14,537	18,538	16,493	17,030
38.	Delaware.....	8,952	12,614	16,691	15,599	16,225
39.	Madison.....	9,107	12,066	18,508	18,535	15,563
40.	Allegany.....	9,906	13,839	18,413	16,187	16,484
41.	Livingston.....	9,716	14,735	16,671	16,604	15,619
42.	Sullivan.....	10,448	16,709	22,620	21,481	22,390
43.	Chenango.....	8,272	12,840	17,206	15,524	16,392
44.	Warren.....	13,470	16,165	19,984	19,757	17,849
45.	Essex.....	11,945	13,366	15,814	14,886	14,733
46.	Cortland.....	9,248	11,946	16,543	15,030	15,787
47.	Orleans.....	11,298	13,340	16,977	15,738	15,877
48.	Wyoming.....	8,781	12,562	17,439	15,060	15,746
49.	Greene.....	10,359	13,719	18,667	17,431	18,448
50.	Tioga.....	7,221	11,977	15,699	14,592	15,041
51.	Seneca.....	8,204	11,799	16,236	13,351	13,744
52.	Lewis.....	9,677	12,685	16,490	15,422	15,488
53.	Schoharie.....	7,802	13,076	14,371	16,512	17,052
54.	Yates.....	9,376	14,278	21,013	17,065	17,559
55.	Putnam.....	17,758	43,413	36,038	31,357	35,117
56.	Schuyler.....	8,512	12,580	16,942	16,037	15,712
57.	Hamilton.....	17,924	23,039	32,919	27,038	30,658

COUNTY EXPENDITURES

The classification of expenditures in the reports of the State Comptroller relative to municipal finances has been changed somewhat in recent years. It is difficult to obtain complete, accurate and comparable data concerning the expenditures of local units for a long period of time. The following analysis of the expenditures of the 57 counties outside of New York City includes not only "Governmental Cost Payments" as reported by the Comptroller, but also expenditures for permanent improvements and the retirement of bonds. A large part of the expenditures for permanent improvements is for highways but the amount for this purpose is not segregated in the available reports.

The expenditures for highways and permanent improvements constituted approximately \$58 million of the total county expenditures of \$113 million in 1930 (Table LIII). This class of expenditures dropped to \$45 million out of a total of \$122 million in 1932. This decline was due in large measure to attempts at economy because of the increased welfare expenditures and the economic situation.

TABLE LIII

GOVERNMENTAL EXPENDITURES, INCLUDING GOVERNMENTAL COST PAYMENTS, PERMANENT IMPROVEMENTS, AND RETIREMENT OF BONDS, 57 NEW YORK COUNTIES, 1921-1932

EXPENDITURE	AMOUNT			
	1921	1925	1930	1932
Highways and permanent improvements.....	\$15,465,218	\$30,118,694	\$58,208,872	\$45,657,000
Charities and corrections.....	7,782,445	9,217,217	15,361,323	33,675,221*
Bonds and interest.....	3,333,360	5,335,126	13,878,926	15,819,625
General government.....	8,136,694	10,184,233	14,685,252	15,089,293
Health.....	2,068,903	2,894,429	4,485,349	4,784,614
Protection.....	1,126,135	1,658,517	3,122,449	3,638,954
Other.....	759,127	1,722,170	3,668,598	3,492,091
Total.....	\$38,671,882	\$61,130,386	\$113,410,769	\$122,156,798

* Includes approximately \$9,000,000 for emergency work and home relief.

In 1930, a total of \$15 million was spent for charities and corrections. This increased to more than \$33 million in 1932, including approximately \$9 million for emergency work and home relief. Expenditures for bonds and interest totaled almost \$15 million in 1932. The expenditures for highways, permanent improvements, charities and corrections, and bonds and interest totaled approximately \$95 million, or 78 per cent of the total expenditures in 1932.

Expenditures for general government included a large group such as those for supervisors' compensation, elections, county attorney, county treasurer, county clerk, county buildings, district attorney,

sheriff, and courts. Expenditures for health were primarily those for county laboratories and tuberculosis hospitals. The important expenses classified under protection included those for the county sealer and for the county clerk as register.

TOWN EXPENDITURES

Town expenditures for special district purposes, as reported by the State Comptroller, are in part under highways, in part under protection and in part under sanitation. It is impossible to separate expenditures for highways and for other permanent improvements in the earlier years.

Expenditures for highways and permanent improvements accounted for approximately one-half of the total. Expenditures for interest and retirement of bonds has increased rapidly both in amount and in proportion of the total. Expenditures for charities have also increased rapidly and probably are much greater now than in 1932 (Table LIV).

Expenditures for general government included the compensation of the supervisor, town clerk, justices and assessors and the expenses for the town hall, elections and printing. Protection expenditures included those for constables, deputy sheriffs and town police.

The sum of the expenditures for highways and permanent improvements, bonds and interest, and charities was 75 per cent of the total in both 1930 and 1932.

TABLE LIV

GOVERNMENTAL EXPENDITURES, INCLUDING GOVERNMENTAL COST PAYMENTS, PERMANENT IMPROVEMENTS, AND RETIREMENT OF BONDS, 932 NEW YORK TOWNS, INCLUDING SPECIAL DISTRICTS, 1921-1932

EXPENDITURE	AMOUNT			
	1921	1925	1930	1932
Highways and permanent im- provements.....	\$21,450,380	\$33,307,944	\$34,047,527	\$24,926,911
Bonds and interest.....	1,642,119	2,838,539	7,493,748	9,111,418
Charities.....	924,726	1,109,647	2,185,739	4,933,115
General government.....	3,614,744	4,556,438	6,523,718	6,505,973
Protection.....	872,061	2,416,360	5,403,217	3,979,697
Sanitation.....	235,043	2,259,672	1,587,643	1,264,762
Other.....	708,726	\$49,150	1,318,762	1,373,995
Total.....	\$29,447,799	\$47,337,750	\$58,560,354	\$52,095,871

RECEIPTS AND EXPENDITURES IN RURAL COUNTIES

Most published reports of governmental receipts and expenditures do not give sufficient detail to make possible a complete and accurate analysis. Therefore, detailed studies were made of the receipts

and expenditures of a number of rural counties and towns. In order to obtain complete, reliable, and comparable data, the original bills and vouchers were examined and classified. In so far as possible, the reports were prepared upon the accrual basis. Therefore, they differ from published reports prepared upon a cash basis.

County Receipts

The tax on property supplied 61.4 per cent of the receipts of the four rural counties for which detailed data were obtained for 1930 (Table LV). The next most important source of revenue was the 20 per cent of the original two cents per gallon gasoline tax collected by the state and refunded to the counties outside New York City for county road purposes. The 25 per cent of the motor vehicle fees returned by the state to the counties and the state aid for county roads, in accordance with the provisions of the Lowman Act, were also significant sources of county funds. All other sources of income were relatively small.

Similar data were available for three rural counties for 1932 and for one in 1933. As in 1930, the property tax was the most

TABLE LV
COUNTY RECEIPTS—FOUR RURAL NEW YORK COUNTIES, 1930

SOURCE OF INCOME	Allegany	Chenango	Genesee	Schuyler	Percentage of total
Property tax.....	\$397,020	\$455,290	\$234,430	\$134,320	61.4
<i>Highway revenues from state</i>					
Gasoline tax.....	139,690	123,740	61,410	53,740	19.1
Motor vehicle fees.....	46,430	45,220	49,700	14,320	7.8
Lowman money.....	53,010	46,830	23,280	20,340	7.2
Sub total.....	\$239,130	\$215,790	\$134,390	\$88,400	34.1
<i>Other revenues from state</i>					
Public health nurse.....	\$3,500	\$3,000	.....	.....	0.3
Sub total.....	\$3,500	\$3,000	.....	.....	0.3
<i>Other income</i>					
County clerk.....	\$15,470	.....	\$13,160	\$4,300	1.7
Welfare refunds.....	4,212	.....	.....	2,012	0.3
Fees, fines, licenses.....	9,423	2,950	2,104	170	0.7
Interest.....	1,958	.....	8,410	2,090	0.6
Sanitarium income.....	.....	7,500	.....	.....	0.4
County farm sales.....	4,709	.....	3,911	.....	0.4
Other.....	179	.....	116	170	*
Sub total.....	\$35,951	\$10,450	\$27,701	\$8,742	4.2
Total.....	\$675,601	\$684,530	\$396,521	\$231,462	100.0

* Less than 0.1 per cent.

important source of funds (Table LVI). The gasoline tax, motor vehicle fees, and state aid under the provisions of the Lowman Act remained important sources of revenue in 1932. The Lowman money was not available in 1933. State aid for county roads in accordance with section 101 of the Highway Law, and the refund by the state of part of the costs of snow removal were minor sources of income.

A number of other revenues were received from the state, the most important of which was the old age security refund. The most important source of other income was the fees from the office of the county clerk.

TABLE LVI
COUNTY RECEIPTS—FOUR RURAL NEW YORK COUNTIES, 1932 AND 1933

SOURCE OF INCOME	Seneca, 1932	Tompkins, 1932	Wyoming, 1932	Madison, 1933	Per- centage of total
Property tax.....	\$227,137	\$405,728	\$295,503	\$334,864	60.9
<i>Highway revenues from state</i>					
Gasoline tax.....	\$50,105	\$79,015	\$76,650	\$104,613	15.0
Motor vehicle fees.....	18,748	34,535	30,831	45,344	6.2
Lowman money.....	18,144	28,189	27,769	.....	3.7
State aid, section 101.....	4,079	9,735	7,473	12,305	1.6
Snow removal.....	3,224	4,234	5,921	3,154	.8
Sub total.....	\$94,300	\$155,708	\$148,644	\$165,416	27.3
<i>Other revenues from state</i>					
Old age security.....	\$23,848	\$23,754	\$14,214	\$26,830	4.3
T. E. R. A. refunds.....	4,913	13,697	.....	10,609	1.4
County laboratory.....	.....	6,202	3,000	4,054	.6
Public health nurse.....	1,434	4,000	1,500	1,250	.4
Crippled children.....	566	1,683	568	2,853	.3
Health camp.....	.....	.....	2,711	.....	.1
Sub total.....	\$30,761	\$49,336	\$21,993	\$45,596	7.1
<i>Other income</i>					
County clerk.....	\$7,101	\$18,214	\$10,944	\$9,481	2.2
Welfare refunds.....	5,211	7,677	5,201	6,406	1.2
Fees, fines and licenses.....	878	223	1,515	552	.1
Interest.....	1,365	1,194	954	1,041	.2
Sanitarium income.....	.....	2,743	.....	.....	.1
County farm sales.....	476	778	2,179	1,311	.2
Machinery fund income.....	.....	639	1,074	.....	.1
Care of prisoners.....	.....	604	2,684	4,529	.4
Other.....	.....	985	121	3,990	.2
Sub total.....	\$15,031	\$33,057	\$24,672	\$27,310	4.7
Total.....	\$367,229	\$643,829	\$490,812	\$573,186	100.0

County Expenditures

Expenditures for highway purposes far overshadowed all other expenditures in the four rural counties for which detailed data were obtained for 1930 (Table LVII). Of the total expenditures, 62.9 per cent was for highway purposes, 10.8 per cent for welfare, 7.6 per cent for protection, and 5.5 per cent for debt service. These four groups of expenditures accounted for 86.8 per cent of the

total. Other expenditures which amounted to more than 1 per cent of the total were those for county buildings, health, county clerk's office, supervisors' compensation and expense, and elections. Expenditures for the county treasurer's office, appropriations for the Farm Bureau, the Home Bureau and Junior Extension work averaged between 0.5 and 1 per cent of the total. Other expenditures were relatively small. Conditions in individual counties vary so much that it is impossible in most cases to use expenditures as a measure of efficiency.

The expenditures for highways were larger than any other class of expenditures in the four rural counties in 1932 and 1933 (Table LVIII). However, the percentage spent for this purpose was only 38.3 per cent of the total as compared with 62.9 per cent in 1930. The decline in highway expenditures resulted from increased welfare expenditures, increased tax delinquency, and the attempt to reduce taxes because of the economic depression. Welfare expenditures averaged 29.7 per cent of the total, an increase from 10.8 per cent for the other counties in 1930. Debt service averaged 9.0 per cent and protection 8.3 per cent of the total. These four classes of expenditures were responsible for 79 per cent of the total. The remaining expenditures are for the most part self-explanatory and not greatly different from those in 1930.

TABLE LVII
COUNTY EXPENDITURES—FOUR RURAL NEW YORK COUNTIES, 1930

EXPENDITURE	Allegany	Chenango	Genesee	Schuyler	Per-centage of total
Highways.....	\$596,620	\$427,660	\$210,880	\$167,880	62.9
Welfare.....	95,981	80,920	44,341	19,322	10.8
Protection.....	53,820	39,560	55,130	20,190	7.6
Debt service.....	35,990	53,840	.....	32,980	5.5
County buildings.....	11,770	23,620	18,880	3,370	2.6
Health.....	12,890	9,570	15,560	4,780	1.9
County clerk.....	16,710	3,300	14,060	5,310	1.8
Supervisors.....	6,933	15,834	6,560	3,890	1.5
Elections.....	8,340	7,720	5,080	3,280	1.1
County treasurer.....	5,160	5,650	4,520	4,030	.9
Farm bureau.....	4,000	3,000	5,400	2,870	.7
Home bureau.....	4,000	3,000	4,200	2,880	.6
Junior extension.....	.....	5,000	3,700	2,710	.5
Supervisor's clerk and attorney.....	2,040	2,263	2,150	1,640	.4
Employees' retirement system.....	1,884	.....	2,700	.....	.2
Taxation and assessment....	1,456	2,310	2,210	1,400	.3
Fair, Legion, library.....	2,000	.....	7,000	.....	.4
Publishing proceedings and audits.....	1,307	2,063	710	600	.2
Other expenses.....	560	900	2,610	650	.2
Total.....	\$861,461	\$686,210	\$405,691	\$277,782	100.0
Population.....	38,025	34,665	44,468	12,909	.....
Full value.....	63,000,000	37,000,000	79,000,000	19,000,000	.....
Total highway mileage.....	2,029	1,834	998	794	.....
Area, square miles.....	989	855	484	322	.....

TABLE LVIII

COUNTY EXPENDITURES—FOUR RURAL NEW YORK COUNTIES, 1932 AND 1933

EXPENDITURE	Seneca, 1932	Tompkins, 1932	Wyoming, 1932	Madison, 1933	Per- centage of total
Highways.....	\$142,091	\$250,502	\$195,871	\$168,270	38.3
Welfare.....	111,998	203,420*	96,721	172,685	29.7
Debt service.....	45,394	19,476	70,183	42,304	9.0
Protection.....	31,164	42,066	40,288	51,655	8.3
Health.....	3,433	23,374	13,813	13,530	2.7
County clerk.....	9,121	15,654	13,216	17,172	2.8
Elections.....	5,588	7,495	6,508	17,186	1.9
Supervisors.....	7,125	10,587	6,273	10,334	1.7
County buildings.....	2,507	8,284	3,497	12,384	1.4
County treasurer.....	3,224	4,722	5,373	5,510	.9
Supervisor's clerk and at- torney.....	1,798	4,154	4,050	4,084	.7
Employees' retirement sys- tem.....	2,330	3,831	1,313	4,558	.6
Farm Bureau.....	3,500	2,500	3,500	2,500	.6
Home Bureau.....	.....	3,000	2,750	2,500	.4
Junior extension.....	.....	2,500	2,500	2,500	.4
Publishing proceedings and audits.....	760	910	1,513	653	.2
Fair, Legion, library.....	.....	4,000	.....	.....	.2
Taxation and assessment.....	420	204	1,045	.....	.1
Other expenses.....	153	1,049	203	673	.1
Total.....	\$370,606	\$607,728	\$467,617	\$528,498	100.0
Population.....	24,983	41,490	28,764	39,790	.....
Full value.....	\$31,000,000	\$70,000,000	\$45,000,000	\$51,000,000	.....
Total highway mileage.....	730	1,097	1,089	1,450	.....
Area, square miles.....	312	476	578	650	.....

* Includes expenditures for work relief of \$37,000. Such expenditures were negligible in other counties.

Details Concerning Expenditures

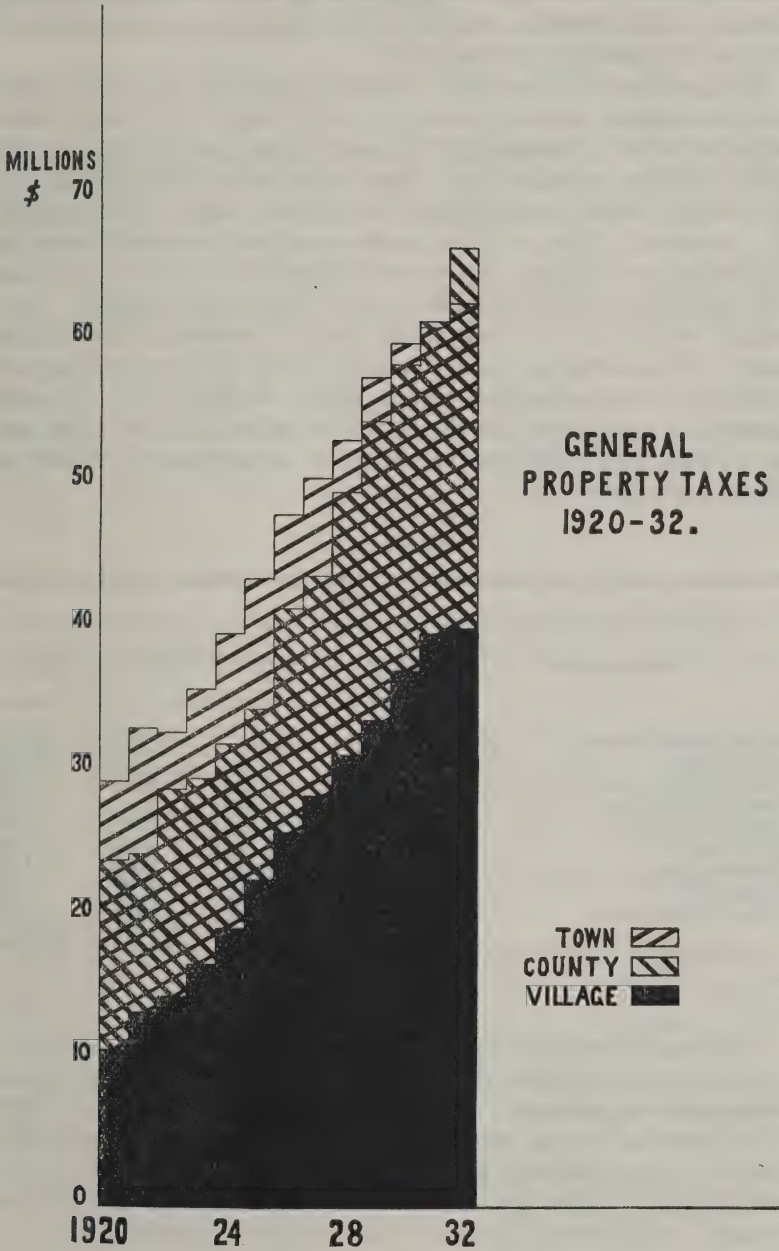
Outlays for the purpose of the maintenance and construction of county roads were the largest part of the highway expenditures of the four rural New York counties in 1932 and 1933 (Table LVIX).

TABLE LVIX

HIGHWAY EXPENDITURES, FOUR RURAL NEW YORK COUNTIES, 1932 AND 1933

EXPENDITURE	Seneca, 1932	Tompkins, 1932	Wyoming, 1932	Madison, 1933
Maintenance and construction.....	\$109,737	\$208,141	\$153,691	\$141,763
Rights of way.....	18,764	12,797	21,272	2,933
Snow removal.....	6,651	16,161	15,441	3,939
County bridges.....	.....	132	1,899	11,297
Machinery (net).....	1,797	.....	.....	1,902
County aid.....	.....	7,900	.....	.....
Miscellaneous.....	867	750	.....	265
Administration.....	4,275	4,621	3,568	6,171
Total.....	\$142,091	\$250,502	\$195,871	\$168,270

CHART 23
GENERAL PROPERTY TAXES, 1920-1932



Expenditures for rights of way and for snow removal were next most important. County aid for town highways was granted in one county. Administration costs included the salary and expenses of the county highway superintendent.

Old age security allowances included payments for relief under the provisions of the old age security law (Table LX). Home relief included relief in homes administered under the direction of the county welfare commissioner. Most home relief is administered by the towns. Most hospitalization for welfare cases is administered by the county. Two counties made considerable expenditures for emergency work relief. The care of dependent children in homes and institutions was classified under dependent children. One county maintained a tuberculosis hospital primarily for welfare cases. Expenditures of the Board of Child Welfare for widows' allowances were classified under Child Welfare. All counties incurred some expense for the care of crippled children. The cost of welfare administration varied from approximately \$6,000 to \$13,000 per county.

TABLE LX

WELFARE EXPENDITURES—FOUR RURAL NEW YORK COUNTIES, 1932 AND 1933

EXPENDITURE	Seneca, 1932	Tompkins, 1932	Wyoming, 1932	Madison, 1933
Old age security allowance.....	\$45,747	\$44,442	\$27,641	\$47,195
Home relief.....	21,961	21,457	4,555	22,119
Hospitalization.....	14,880	16,437	18,156	14,111
County home and farm.....	8,768	14,979	17,423	23,066
Emergency work relief.....	.....	37,465	.....	13,270
Dependent children.....	6,395	22,933	6,388	17,664
Tuberculosis hospital.....	.....	24,351	.....	.....
Child welfare.....	4,436	4,774	6,503	9,503
Crippled children.....	1,133	3,463	1,135	5,953
Veterans relief.....	413	110	3,420	5,808
Miscellaneous.....	339	149	5,585	2,356
Welfare administration.....	7,926	12,860	5,915	11,740
Total.....	\$111,998	\$203,420	\$96,721	\$172,685

Expenditures of the sheriff's office and for the care of prisoners and the operation of the jail proved the most important class of protection expenditures in the four counties (Table LXI). Expenditures for the office of county judge, surrogate, and children's court were next in importance. Expenditures for jurors, witnesses and court attendants varied from \$6,900 to \$13,900 per county. The other expenditures were of less importance.

TABLE LXI

PROTECTION EXPENDITURES—FOUR RURAL NEW YORK COUNTIES, 1932
AND 1933

EXPENDITURE	Seneca, 1932	Tompkins, 1932	Wyoming, 1932	Madison, 1933
Sheriff, jail, and prisoners.....	\$11,438	\$12,151	\$15,963	\$16,143
Judge, surrogate, and children's court.....	6,344	12,680	7,781	13,777
Jurors, witnesses, and court attendants.....	6,897	10,741	8,540	13,891
District attorney.....	2,320	3,415	5,084	3,698
County sealer.....	1,581	1,356	1,536	1,259
Coroners.....	1,427	671	711	1,505
Insane commitments.....	297	400	604	820
Other.....	860	652	69	562
Total.....	\$31,164	\$42,066	\$40,288	\$51,655

Health expenditures in three of the four rural New York counties in 1932 and 1933 were largely for the expenses of the county laboratory (Table LXII). The salary and expenses of the county nurses and of the county veterinarian for bovine tuberculosis eradication work were the other items of expenditure classified under health.

TABLE LXII

HEALTH EXPENDITURES—FOUR RURAL NEW YORK COUNTIES, 1932 AND
1933

EXPENDITURE	Seneca, 1932	Tompkins, 1932	Wyoming, 1932	Madison, 1933
County laboratory.....	\$79	\$12,403	\$6,207	\$5,600
County nurse.....	2,835	8,404	2,906	4,705
Bovine tuberculosis eradication.....	519	2,567	4,700	3,225
Total.....	\$3,433	\$23,374	\$13,813	\$13,530

RECEIPTS AND EXPENDITURES IN RURAL TOWNS

Town Receipts

The property tax is the major source of income for rural towns. Approximately two-thirds of the town receipts for 71 towns in 1930 and for 35 towns in 1932 were from this source (Table LXIII). The towns studied in 1932 were larger as measured by taxable property and population than those in 1930 and consequently the expenditures were greater. The next most important source of town income was state aid for town highways. The shrinkage in the collections of the state personal income tax and business franchise tax is indicated by the change in the percentage of the receipts from this source between 1930 and 1932. The other town receipts were relatively small.

TABLE LXIII
TOWN RECEIPTS, 106 RURAL NEW YORK TOWNS, 1930 AND 1932

SOURCE OF INCOME	AVERAGE INCOME PER TOWN		PER CENT OF TOTAL	
	71 towns 1930*	35 towns 1932†	71 towns 1930	35 towns 1932
Property tax.....	\$11,304	\$15,235	66.0	67.1
State aid, town highways.....	2,089	3,175	12.2	14.0
Income tax.....	2,073	683	12.1	3.0
Welfare refunds.....		959		4.2
Franchise tax.....	658	264	3.8	1.2
Borrowings.....	324	1,390	1.9	6.1
County aid for highways.....		226		1.0
Dog licenses.....	148	169	0.9	0.7
Bank tax.....	148	127	0.9	0.6
Mortgage tax.....	144	167	0.8	0.7
Rents.....	97	129	0.6	0.6
Fines and licenses.....	90	86	0.5	0.4
Other.....	53	98	0.3	0.4
Total.....	\$17,128	\$22,708	100.0	100.0
Population.....	1,464	2,129		
Full value.....	\$2,238,000	\$3,207,000		

* Haag, H. M., *Governmental Costs and Taxes in Some Rural New York Towns*, Cornell University Agricultural Experiment Station Bulletin 598.

† Curtiss, W. M., and Hurd, T. N., *Costs of Town Government in Three Rural New York Counties, 1932*, Farm Economics No. 83, November, 1933.

Town Expenditures

The most important class of town expenditures was for highway purposes (Table LXIV). The significance of town expenditures for welfare purposes increased greatly from 1930 to 1932.

TABLE LXIV
TOWN EXPENDITURES, 106 RURAL NEW YORK TOWNS, 1930 AND 1932

EXPENDITURES	AVERAGE EXPENDITURES PER TOWN		PER CENT OF TOTAL	
	71 towns, 1930	35 towns, 1932	71 towns, 1930	35 towns, 1932
Highways*.....	\$12,005	\$13,570	72.5	59.9
Welfare.....	813	3,836	4.9	16.9
Debt service.....	755	1,677	4.6	7.4
General administration.....	609	773	3.7	3.4
Special services †.....	602	479	3.6	2.1
Assessment.....	395	452	2.4	2.0
Election.....	316	580	1.9	2.6
Health.....	247	260	1.5	1.2
Building and equipment.....	242	263	1.5	1.2
Protection.....	163	171	1.0	0.8
Tax collection.....	49	69	0.3	0.3
School expense.....	44	52	0.3	0.2
Unusual expenditures ‡.....	308	444	1.8	2.0
Total.....	\$16,548	\$22,625	100.0	100.0

* Income from the rental of machinery to outside agencies is deducted from total highway expenditures.

† Includes expenditures for such special services as libraries, cemeteries, and celebrations.

‡ Includes large items in a few towns such as for the revaluation of public utilities and for refunded bank tax.

Expenditures for debt service are in part for indebtedness incurred for highway purposes. The three classifications of highways, welfare and debt service accounted for 82 per cent of town expenditures in 1930 and for 84 per cent in 1932.

General administration included compensation of the supervisor, town clerk and justices for town board purposes, and the fees of the supervisor for handling funds. The compensation of the supervisor and clerk for highway duties is included under the highways classification. Expenditures for such special services as libraries and celebrations averaged approximately \$500 per town. The expenditures for assessment, largely for compensation of the assessors, averaged \$395 per town in 1930 and \$452 for the towns studied in 1932.

Election costs, primarily the compensation of election officials, averaged \$316 for the towns in the year 1930 and \$580 for the larger towns in 1932. Expenditures for health were primarily for the compensation of the town health officer. The expenditures for town hall and office equipment averaged approximately \$250 per town. The fees and expenses of the justices of the peace as judiciary officers, the mileage, fees and expenses of the constables, and the preparation of the jury list were the principal protection costs. The small expenditures for tax collection were primarily for the collector's bond. The collector's fees are added to the tax bills and are not part of town expenditures. The only school expense was for such items as a truant officer and for school directors. Relatively large expenditures of a few towns for revaluation of public utilities and for refunded bank taxes were grouped under unusual expenditures.

Town Highway Expenditures

In 1930, for the 71 towns studied, cash highway expenditures were \$12,986. These expenditures were for town highways, which were principally dirt and gravel roads, and for the repair and construction of small bridges. Of these expenditures, approximately \$5,000, or 38.3 per cent, was for machinery (Table LXV). The expenditures for labor averaged nearly \$4,500, or 34.3 per cent of the cash highway costs. The cost of highway administration was 11.2 per cent, and of construction materials, 10.4 per cent. Culverts, lumber, bridge steel, asphalt, stone, gravel, cement and numerous other materials used in the construction and maintenance of highways and bridges were classified as construction materials. Contract construction of bridges and roads, and expenditures for compensation insurance, each, averaged approximately \$200. The cost of horse labor was approximately 1 per cent of highway

TABLE LXV
HIGHWAY EXPENDITURES, 71 RURAL NEW YORK TOWNS, 1930

EXPENDITURES	Amount per town	Proportion of total
		<i>Per cent</i>
Machinery.....	\$4,973 70	38.3
Labor.....	4,460 50	34.3
Administration.....	1,453 90	11.2
Construction materials.....	1,347 90	10.4
Contract construction.....	230 20	1.8
Compensation insurance.....	217 60	1.7
Horse labor.....	164 30	1.3
Snow fence.....	111 40	0.9
Rights of way.....	19 50	0.1
Water troughs.....	4 30	*
Damages.....	2 60	*
Other.....	0 10	*
Total.....	\$12,986 00	100.0
Less machinery rentals.....	981 00	.....
Net highway expenditures.....	\$12,005 00	.....

* Less than 0.1 per cent.

expenditures. Expenditures for rights of way, water troughs and damages to property by highway machinery were negligible.

The expense for highway administration included the salary and expense of the town superintendent, the salary of the supervisor for handling town highway money, and the town clerk's salary for his highway duties (Table LXVI). The surety bonds for the supervisor and the town superintendent were additional costs of highway administration.

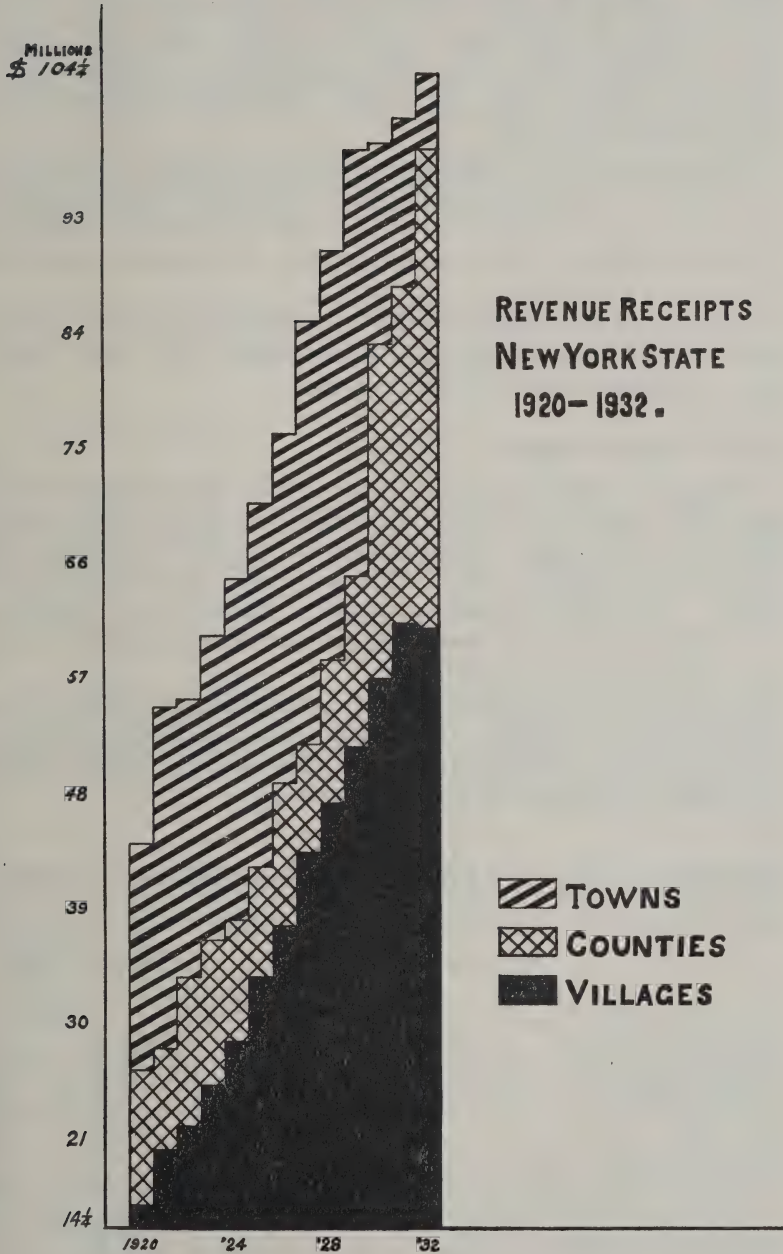
TABLE LXVI
**EXPENDITURES PER TOWN FOR HIGHWAY ADMINISTRATION, 71 RURAL
 NEW YORK TOWNS, 1930**

EXPENDITURES	Amount per town	Proportion of total
		<i>Per cent</i>
For town superintendent:		
Salary.....	\$1,211 10	83.3
Expense.....	18 30	1.3
Total.....	\$1,229 40	84.6
Supervisor's salary.....	167 10	11.5
Town clerk's salary.....	35 30	2.4
Surety bonds.....	22 10	1.5
Total.....	\$1,453 90	100.0

The town superintendent of highways is in charge of the maintenance and construction of town highways and bridges. The town superintendent is little more than a laborer in some towns, but in others, he is a foreman or overseer.

CHART 24

REVENUE RECEIPTS, NEW YORK STATE, 1920-1932



The compensation of the highway superintendent depends on the number of days he works and the wage rate. The wage rate is fixed by the town board. In 1930, 23 towns were paying \$5 a day, and 22 of them \$6. The range was \$4 to \$7 a day, the average \$5.70. The number of days which the superintendent worked ranged from 80 to 313; the average was 212.5. The range was 150 to 250 days in 40 of the towns.

The supervisor is the treasurer of the town highway funds, and disburses these moneys on the order of the town superintendent. In addition, the supervisor performs some supervisory duties in co-operation with the town superintendent. His highway salary is fixed by the town board.

The town clerk is responsible for the preservation of the audited records of highway receipts and expenditures. The town board fixes the highway salary of the town clerk.

General Administration

The general administration of town affairs, and especially those other than highways, is a function of the town board. In the towns studied, the town board consisted of four justices of the peace, the supervisor and the town clerk. The supervisor is chairman of the board. In addition to actions taken in formal board meetings, the members of the town board may perform certain administrative duties outside the board meetings.

In 1930, the compensation of administrative officers was approximately four-fifths of the cost of general administration (Table LXVII). Expenditures for office supplies, surety bonds and legal services were of lesser importance.

TABLE LXVII
EXPENDITURES PER TOWN FOR GENERAL ADMINISTRATION, 71 TOWNS,
1930

EXPENDITURES	Amount per town	Proportion of total
		<i>Per cent</i>
Salaries and fees:		
Supervisor.....	\$260 50	46.1
Justices of the peace.....	136 10	24.1
Town clerk.....	55 40	9.8
Town auditors.....	1 50	0.3
Total.....	\$453 50	80.3
Office supplies.....	51 30	9.1
Bonds:		
Supervisor.....	45 90	8.1
Town clerk.....	1 50	0.3
Total.....	\$47 40	8.4
Legal services.....	12 30	2.2
Total.....	\$564 50	100.0

One of the most important town duties of the supervisor is that of town treasurer. For handling the state-aid money for schools² and for handling the general-fund money, he receives a fee of 1 per cent. Most supervisors regard the school fees as part of their remuneration for handling general town affairs, hence in this analysis they are regarded as part of the cost of general administration. These fees constitute the greater part of his compensation for general administrative duties (Table LXVIII). He also receives pay as chairman of the town board and for special services, such as conferences with other town officials.

TABLE LXVIII

NATURE OF SERVICES AND COMPENSATION OF ADMINISTRATIVE OFFICES, 71 TOWNS, 1930

NATURE OF SERVICES	REMUNERATION TO				Total remuneration
	Supervisor	Four justices of the peace	Town clerk	Town auditors	
Handling school money.....	\$154 50	.....	.....	.....	\$154 50
Handling general fund money.....	60 40	.....	.....	.....	60 40
Town board members.....	32 80	\$128 90	\$33 00	.....	194 70
Other services.....	12 80	7 20	22 40	\$1 50	43 90
Total.....	\$260 50	\$136 10	\$55 40	\$1 50	\$453 50

The justices of the peace and the town clerk are paid for attending town board meetings and for other services. The other services of the justices include attending highway meetings at the county seat, and inspecting machinery or equipment; those of the town clerk include the filing of town records, the delivery of school registers, the reporting of special franchises and the posting of dog notices. The town clerk is the secretary of the town board. In two towns, in 1930, auditors reviewed the town accounts after these had been audited by the town board and paid by the supervisor.

The compensation of town board members depends on the number of meetings attended and the rate of pay. During 1930, 39 towns had from 7 to 12 meetings, 16 had less than 7, and 16 had 13 or more. The average was approximately 10 meetings. The members of the town board received \$3. per day in 28 towns, \$4 in

² In 1930, with the exception of village schools under village superintendents, the supervisor was custodian of the state aid apportioned to schools in his town. Since 1932, the county treasurers have paid state aid for union free schools and for central rural schools directly to the treasurers of these schools. Hence, at the present time, these moneys are not handled by the supervisors.

41 of them, and \$5 in 2 towns. The average wage was \$3.59 per day.

The total compensation of the supervisor as a town official averaged \$433.80, of which his highway salary was 38.5 per cent; the school fund fee 35.6 per cent, the general fund fee 13.9 per cent, and compensation for town board meetings 7.6 per cent (Table LXIX). The other remuneration was relatively unimportant. The supervisors' compensation for town services ranged from \$116 to \$960 in the towns studied. The supervisor in more than one-half of the towns received from \$200 to \$500 as his pay for town duties.

TABLE LXIX

COMPENSATION OF SUPERVISOR PAID BY THE TOWN, 71 TOWNS, 1930

EXPENSE	Amount per town	Proportion of total
		<i>Per cent</i>
Highway.....	\$167 10	38.5
Administration, school fee.....	154 50	35.6
Administration, general fund fee.....	60 40	13.9
Administration, board meetings.....	32 80	7.6
Administration, other.....	12 80	3.0
Health, board of health.....	3 40	0.8
Protection, jury list.....	2 80	0.6
Total.....	\$433 80	100.0

The compensation of the clerk in the towns studied was received for election services, highway duties, service on the town board, recording of vital statistics, and for other general administrative duties (Table LXX). The compensation of the town clerk ranged from \$52 to \$548. In 39 of the 71 towns, he received from \$100 to \$200.

TABLE LXX

COMPENSATION OF TOWN CLERK PAID BY THE TOWN, 71 TOWNS, 1930

EXPENSE	Amount per town	Proportion of total
		<i>Per cent</i>
Election.....	\$38 10	21.8
Highway.....	35 30	20.2
Administration, town board.....	33 00	18.9
Vital statistics.....	31 95	18.3
Administration, other.....	22 40	12.8
Tax collection.....	7 30	4.2
Protection, jury list.....	6 50	3.7
Health, board of health.....	0 25	0.1
Total.....	\$174 80	100.0

Of the average total remuneration of \$390.40 paid the three assessors by the town, \$377.70, or 96.7 per cent, was for assessing and \$12.70, or 3.3 per cent, for preparing the jury list. A detailed discussion of assessment and tax collection costs is included in the section of this report on *The Assessment of Property and Collection of Taxes*.

The compensation received from the town by the four justices of the peace averaged \$196.70 per town. More than two-thirds of this was for general administrative duties and the remainder was for judicial functions.

BONDED INDEBTEDNESS OF LOCAL UNITS ³

The following analysis of indebtedness is based upon the total bonded indebtedness for all local units within each county as reported by the State Tax Commission. There are extreme variations in the bonded indebtedness of different local units within any county; such variations are not adequately treated in this analysis based upon county totals.

The total bonded indebtedness of local units of government in New York State outside of New York City was approximately one billion dollars in 1932 (Table LXXI). The largest part of this indebtedness was incurred by cities, school districts and counties. Approximately 3 per cent of the total was indebtedness of towns. Nevertheless the bonded indebtedness of some individual towns is excessive and presents a serious financial problem.

TABLE LXXI
BONDED INDEBTEDNESS OF LOCAL UNITS OF GOVERNMENT IN THE
STATE OF NEW YORK OUTSIDE NEW YORK CITY, 1932*

UNIT	Bonded indebtedness	Per cent of total
Cities.....	\$330,296,607	33.1
School districts.....	272,406,602	27.3
Counties.....	221,922,387	22.2
Villages.....	76,401,887	7.7
Special districts.....	63,821,654	6.4
Towns.....	33,003,306	3.3
All.....	\$997,852,443	100.0

* Based upon reports of the New York State Tax Commission.

As might be expected, there is more bonded indebtedness in those New York counties with the greatest population (Table LXXII). The bonded indebtedness in counties with a population of less than 25,000 averaged approximately \$1,800,000 while in those counties with a population of more than 200,000, the average

³ See also Chapter XIII, Municipal Credit in New York State.

bonded indebtedness was more than \$121,000,000. Since the larger counties contain large cities, a considerable proportion of the bonded indebtedness was for city purposes.

TABLE LXXII

THE RELATION OF POPULATION TO THE TOTAL BONDED INDEBTEDNESS OF ALL LOCAL UNITS, 57 COUNTIES OUTSIDE NEW YORK CITY, 1932

1930 POPULATION		Number of counties	Total bonded indebtedness per county	Total bonded indebtedness per capita	Total bonded indebtedness in per cent of full value
Range	Average				
Less than 25,000.....	16,214	7	\$1,793,000	\$111	6.1
25,000- 50,000.....	38,318	22	2,768,000	72	5.0
50,000- 75,000.....	64,834	9	4,739,000	73	4.7
75,000-100,000.....	84,250	4	5,575,000	66	5.0
100,000-200,000.....	140,500	9	14,650,000	104	5.1
200,000 and more.....	418,833	6	121,267,000	290	9.6
All.....	99,202	57	\$17,506,000	\$176	7.7

The total bonded indebtedness per capita was relatively high in the smallest counties and increased more rapidly than population in the largest counties. According to these figures the bonded indebtedness of all local units in New York outside of New York City averaged \$176 per capita. The total bonded indebtedness averaged 9.6 per cent of the full value of the taxable property in the six counties with the greatest population.

Of the total bonded indebtedness of local units of government outside New York City, 72.9 per cent was in the six largest counties (Table LXXIII).

TABLE LXXIII

TOTAL BONDED INDEBTEDNESS OF ALL LOCAL UNITS IN COUNTIES GROUPED ACCORDING TO POPULATION, 57 NEW YORK COUNTIES, 1932

1930 POPULATION		Number of counties	Aggregate bonded indebtedness	Per cent of total
Range	Average			
Less than 100,000.....	44,690	42	\$138,400,000	13.9
100,000-200,000.....	140,500	9	131,850,000	13.2
200,000 and more*.....	418,833	6	727,600,000	72.9
All.....	99,202	57	\$997,850,000	100.0

* The six counties included are Albany, Erie, Monroe, Nassau, Onondaga and Westchester.

The total bonded indebtedness per county and per capita is much higher in the counties with relatively dense population as compared with the sparsely settled counties (Table LXXIV).

TABLE LXXIV

THE RELATION OF DENSITY OF POPULATION TO TOTAL BONDED INDEBTEDNESS OF LOCAL UNITS OUTSIDE NEW YORK CITY, 57 NEW YORK COUNTIES, 1932

POPULATION PER SQUARE MILE		Number of counties	Total bonded indebtedness per county	Total bonded indebtedness per capita	Total bonded indebtedness in per cent of full value
Range	Average				
Less than 50.....	32	19	\$2,739,000	\$78	5.45
50-100.....	70	20	3,650,000	72	4.94
100-200.....	154	8	11,675,000	96	4.76
More than 200.....	561	10	77,940,000	260	9.10
All.....	119	57	\$17,506,000	\$176	7.70

The present indebtedness of local units of government is such that debt service constitutes a considerable proportion of the total expenditures. According to data compiled from the Special Report of the Comptroller relating to municipal accounts, interest and bond payments averaged approximately 13 per cent of total expenses for New York counties and 17.5 per cent of total expenses for New York towns in 1932. Accordingly it is evident that since many counties and towns have little or no indebtedness, there are some towns in which the burden of debt service is very great.

THE EQUALIZING INFLUENCE OF A LARGER TAXING UNIT

One of the effects of consolidation of small local units or of the enlargement of the taxing unit would be the equalization of part of the present variations in tax rates. An enlarged taxing unit might provide for more equitable distribution of local governmental costs, but reductions in the tax burdens of one group cannot be achieved through a change in the size of the taxing unit alone, without adding to the burden of other groups. A change in the size of the administrative unit may tend toward an increase or decrease in services and toward an increase or decrease in efficiency.

In one rural New York county, town-administered welfare expenditures in 1932 varied from thirteen cents to \$3.04 per capita, and the variation in the tax rate which would have been required to meet such expenditures was from fourteen cents per thousand to \$2.50

per thousand dollars of taxable property (Table LXXV). The county tax rate which would have been required to equal the town welfare expenditures for all towns within the county would have been \$1.08 per thousand. Taxation for welfare purposes upon a county unit basis would have resulted in increased taxes in some towns and in decreased taxes in others because of the equalizing influence of the larger taxing unit. This would have resulted despite any conceivable increase or decrease in services or efficiency. This is not necessarily an argument against a larger taxing unit but it is an important factor that must be considered.

TABLE LXXV

VARIATIONS IN TOWN-ADMINISTERED WELFARE EXPENSES, 16 TOWNS,
IN A RURAL NEW YORK COUNTY, 1932

Town	Full value of taxable property per square mile*	Total town- administered welfare expenses	Population (1930)	Town administered welfare expenses per capita	Tax rate per thousand to pay for town- administered welfare, 1932
1.....	\$19,300	\$236 81	679	\$0 35	\$0 35
2.....	21,100	435 74	641	0 68	0 59
3.....	24,500	781 96	1,515	0 52	0 60
4.....	28,500	2,047 46	913	2 24	2 33
5.....	29,700	666 52	1,403	0 48	0 48
6.....	31,700	200 00	1,545	0 13	0 14
7.....	40,000	647 41	960	0 67	0 46
8.....	42,800	384 92	696	0 55	0 36
9.....	57,100	294 46	509	0 58	0 35
10.....	58,300	1,043 51	1,091	0 96	0 51
11.....	65,400	2,709 89	2,404	1 13	0 90
12.....	85,600	3,300 89	1,996	1 65	1 08
13.....	101,900	4,253 09	2,074	2 05	1 19
14.....	126,600	1,306 30	2,891	0 45	0 29
15.....	171,200	7,310 22	4,361	1 68	1 22
16.....	177,600	15,450 92	5,086	3 04	2 50
All towns.....	\$67,600	\$2,566 88	1,798	\$1 43	\$1 08

* Full value was obtained by dividing assessed value by equalization rates of the State Tax Commission.

In towns with more than average wealth and population, more governmental services are performed. Certain governmental expenditures vary with area; some with population; and others with additional factors such as wealth. A marked relationship exists between the taxable property per square mile and town tax rates (Table LXXVI). Although the taxes per square mile are much greater in the relatively wealthy towns, these towns have relatively low tax rates for town purposes.

TABLE LXXVI

RELATION OF WEALTH TO TOWN TAX RATES, 16 TOWNS, IN A RURAL
NEW YORK COUNTY, 1932

Town	Taxable property per square mile	Town taxes per square mile	Town tax rate on full value*
1.....	\$19,300	\$213 00	\$11 05
2.....	21,100	244 00	11 60
3.....	24,500	278 00	11 35
4.....	28,500	313 00	10 98
5.....	29,700	238 00	8 49
6.....	31,700	275 00	8 69
7.....	40,000	339 00	8 49
8.....	42,800	421 00	9 85
9.....	57,100	492 00	8 64
10.....	58,300	451 00	7 74
11.....	65,400	335 00	5 13
12.....	85,600	512 00	5 99
13.....	101,900	526 00	5 16
14.....	126,600	570 00	4 50
15.....	171,200	662 00	3 87
16.....	177,600	838 00	4 72
All towns.....	\$67,600	\$405 00	\$6 16

* Tax rate obtained by dividing town taxes by full value and multiplying by 1,000.

The effect of wealth on tax rates is sometimes obscured by the increased taxes levied per town, per mile of highways, and per square mile in the wealthy towns. However, no single factor accounts for so much of the variation in town tax rates as taxable wealth. Town tax rates averaged \$15.89 per thousand for towns with less than \$500,000 of taxable property in 1930 (Table LXXVII).⁴ For the towns with more than \$5,000,000 of taxable property the town tax rate averaged \$2.41. These variations in town tax rates for towns of varying wealth in 1930 have probably

TABLE LXXVII

RELATION OF TAXABLE WEALTH PER TOWN TO TOWN TAX RATES,
71 NEW YORK TOWNS, 1930

TAXABLE WEALTH PER TOWN		Towns, number	Total taxes per town	Town expenditures per square mile	Total town tax rate
Range	Average				
<i>Thousands</i>					
Less than \$500.....	\$332	11	\$5,268	\$239	\$15 89
\$500-\$1,000.....	754	17	7,903	287	10 60
1,000- 2,000.....	1,511	10	10,010	433	7 20
2,000- 3,000.....	2,504	17	12,619	515	5 85
3,000- 5,000.....	3,821	12	18,702	642	5 26
5,000 and more.....	9,732	4	17,826	913	2 41
Total.....		71			
Average.....	\$2,238	.....	\$11,305	\$462	\$5 70

⁴ Haag, H. M., *Governmental Costs and Taxes in Some Rural New York Towns*, Cornell University Agricultural Experiment Station Bulletin 598.

been somewhat reduced because of decreased receipts from the income and business franchise taxes particularly in wealthy towns, because of increased highway aid for towns of little wealth, and because of increased welfare expenditures particularly in towns with relatively large wealth and village population.

This relationship between wealth and tax rates is not due to chance. Its influence can be seen in the governmental services and tax burdens as related to the wealth of school districts, counties, towns, cities and states. Any increase in the size of the taxing unit will be an important influence in eliminating present variations in tax burdens. This result will follow irrespective of changes in services or efficiency. The influence of a larger taxing unit on the distribution of governmental costs cannot be neglected in any comprehensive analysis of proposed governmental reform or improvement.

SUMMARY

The taxes levied by local governmental units in New York have increased rapidly during recent years. Most of this increase in taxes has resulted from the performance of increased services. Admittedly some units have been living beyond their means. However, assuming a recovery from the economic depression, the demand for the services, at present performed by local units of government in New York, is likely to increase rather than to decrease.

The present services of local government are of great importance to the people of New York State. For the most part, these services will continue to be performed by some governmental agency. The problem of devising the most efficient method of administering the desired services and at the same time providing for an equitable distribution of the costs is a problem worthy of the best efforts of the legislator, the voter and the taxpayer.

Chapter X

LOCAL CONTROLS OVER EXPENDITURES

ADEQUATE control of public expenditures necessitates the preparation of a financial plan in which careful and intelligent consideration is given to the amounts authorized to be spent for different governmental services. In addition expenditures must be made, not only in accordance with the financial plan, but in such a way as to insure the maximum return for each dollar spent.

The fiscal practices and the administrative organization of local units of government are important in determining the methods by which the most effective control of expenditures may be obtained. Some types of administrative and fiscal practices make it almost impossible to obtain adequate control. If a financial plan is to be effective, there must be some method of insuring that the administration of expenditures will be in accordance with the plan, except for authorized deviations to meet unforeseen circumstances. In addition, the efficient spending of money by a large organization necessitates proper control of purchasing and auditing. Difficulty is encountered in attaining these ends in the absence of proper accounting methods and co-ordinated administration.

FISCAL PRACTICES OF TOWNS

The town supervisor, who is chairman of the town board, also acts as the chief fiscal officer for the town. He deposits in the bank the taxes received from the town collector and other town receipts. He draws checks on these funds in accordance with orders written by the town highway superintendent and in accordance with the audits of the town board.

The function of purchasing in rural towns is handled by the individual town officials and to a limited extent by the town board. The town board audits the bills. However, the bills received by the town highway superintendent are not subject to audit by the board. In rural towns, the volume of business is not sufficiently large to justify a full-time purchasing agent or auditor. This, however, does not eliminate the necessity for proper performance of these functions.

Every town of the first class and every town in Ontario county must follow the budget system as outlined in the Town Law,¹ and any other town may adopt the budget system. Altogether there are now only seventy-eight towns with a real budget system, and these are nearly all highly urbanized towns except those in Ontario county. The prevailing practice in the 854 other towns, most of them rural but many with complex fiscal problems, will be described here.

¹ Sections 100, 110-121.

According to the present provisions of the law, the town tax levy includes amounts for highway purposes, for debt service, and for unpaid bills. Apparently the towns are not authorized to raise taxes in advance for other town purposes except for a few minor items. If a town not on the formal budget system complies with the law, it is necessary to delay the payment of most town bills other than those for highway purposes or to resort to short-term borrowing, unless the town has considerable income from other sources such as the personal income or business franchise taxes.

The town board at its annual meeting early in November determines the amounts of the town tax levy for various purposes. The levy, complying with the provisions of the law, would include appropriations for highway purposes, for debt service, including long-term and short-term loans, and for town audits, that is, unpaid town bills accumulated during the year, including those audited at the annual session of the board. Orders for such audits are frequently issued, not immediately payable in cash, but upon receipt of tax money by the collector in the following February. Some taxpayers apply these orders as a payment on their tax bills.

Many town boards have recognized the desirability of paying town obligations promptly. Accordingly, it has become the practice to an increasing extent to borrow when necessary in order to pay town bills rather than to delay the payment of such bills until the taxes are received. Many town boards, however, have decided it is unwise to continually resort to short-term borrowing. Accordingly, it is a common practice for the town board to include in the tax levy, for the ensuing year, part or all of the estimated amounts required for general fund and welfare purposes. This is one of the numerous instances in which the law has not kept pace with current developments. The raising of funds in advance of expenditures is a practice which should be encouraged.

Approximately one-half of the town tax levy of 1933 in 50 rural New York towns was for highway purposes (Table LXXVIII).

TABLE LXXVIII
TOWN TAX LEVIES, 50 TOWNS IN FOUR RURAL NEW YORK COUNTIES,
1933 LEVY

PURPOSE OF LEVY	Total amount	Amount per town	Per cent
Highways, Items II, III, IV.....	\$241,632	\$4,833	28.6
Highways, Item I.....	177,489	3,550	20.7
Debt service.....	114,706	2,294	13.6
General and welfare fund.....	123,226	2,465	14.6
Unpaid bills.....	112,013	2,240	13.3
County chargebacks.....	77,919	1,558	9.2
Total.....	\$846,985	\$16,940	100.0

These funds for highway purposes were raised by taxation in advance of expenditure. Likewise, the funds to pay interest and indebtedness were raised by taxation before the indebtedness became due. The amounts for the general and welfare funds were also raised in advance of expenditure but apparently are not authorized by law. Taxes for unpaid bills were less than the amounts raised in advance for the general and welfare funds. Forty-one of the fifty towns raised some taxes in advance of expenditures for these funds. County chargebacks include certain county-administered expenditures charged against the towns not as part of the county tax levy but upon some other basis. These chargebacks are added to the other town taxes which, together with the county tax, determine the amount of the levy against property in the town for town and county purposes.

Of the 50 towns, 22 provided in their tax levies for the retirement of short-term debt. The total amount of the levy for short-term debt service for the 50 towns was \$82,480. This was \$1,650 per town for the entire group or \$3,750 per town for those with short-term indebtedness. A considerable proportion of rural towns have neither short-term nor bonded indebtedness.

FISCAL PRACTICES OF COUNTIES

A number of modern business and financial practices have been adopted by many New York counties. Apparently it was once the practice for the board of supervisors to audit bills only once per year. The bills audited at the annual meeting in November or December were paid during the following February after the tax money was received.²

The annual audit was replaced by a quarterly audit and in many counties the quarterly audit by a monthly audit. Some counties now have county auditors to whom have been assigned the auditing duties ordinarily performed by the board of supervisors. A number of counties also have purchasing agents, although in most rural counties the purchasing is performed by the individual county officials.

Most boards of supervisors have recognized that it is not good practice to delay the payment of county bills until taxes are received following the next tax levy. Accordingly, when necessary, most counties borrow in order to pay their bills. Attempts have been made or are being made in a number of counties to avoid short-term borrowing by raising sufficient taxes in advance to pay

² A detailed memorandum covering the development of present financial practices in county government and the legal permissions in connection therewith has been prepared for the Commission and is published in the appendix to this report.

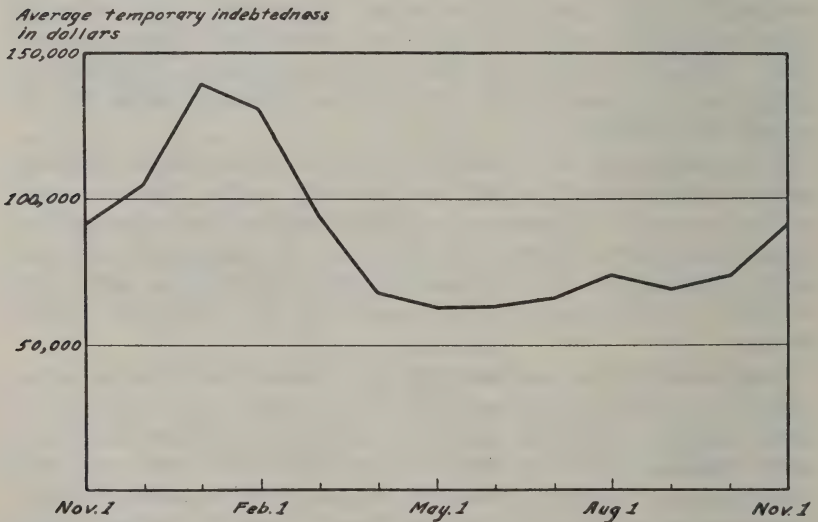
all county bills. It would be easier to accomplish this if taxes were received earlier in the fiscal year.

In most counties at the present time it is necessary to resort to some short-term borrowing. Many counties have followed the practice of borrowing for expenditures preceding the collection of taxes. This point is illustrated by the seasonal variation in the amount of short-term indebtedness (Table LXXIX and Chart 25). During the past few years, in which there has been a keen desire for tax reduction, some counties have increased their short-term borrowing. This has resulted at times in a reduction of the tax levy to an amount less than it was recognized would be spent. In addition, counties have resorted to short-term borrowing because of failure to collect all taxes levied and because of unexpected expenditures, particularly for welfare purposes.

In many counties, the short-term borrowing resorted to before the levy of the current tax is less than the amount of the delinquent taxes. In actual practice, however, such loans are not considered as being in anticipation of the collection of delinquent taxes. In some counties, short-term loans are outstanding during the entire year.

CHART 25

AVERAGE TEMPORARY INDEBTEDNESS OUTSTANDING EACH MONTH,
14 NEW YORK COUNTIES, 1929-1934



The seasonal peak in short-term indebtedness of these counties occurred in January. Outstanding short-term indebtedness declined as taxes were received. A considerable amount of short-term loans existed throughout the year.

TABLE LXXIX

TEMPORARY INDEBTEDNESS OUTSTANDING EACH MONTH, 15 NEW YORK COUNTIES,* 1929-1934

MONTH†	1929-30	1930-31	1931-32	1932-33	1933-34	Average
November 1.....	\$98,716	\$98,349	\$97,192	\$78,996	\$63,837	\$87,418
December 1.....	112,676	102,363	111,782	111,529	67,311	101,132
January 1.....	148,525	140,089	146,332	137,152	85,604	131,540
February 1.....	162,019	144,250	153,205	140,561	85,060	137,019
March 1.....	77,520	99,261	113,167	89,720	65,771	89,088
April 1.....	49,265	86,052	71,211	73,623	38,561	63,542
May 1.....	47,444	65,126	76,169	71,154	35,717	59,122
June 1.....	52,026	66,268	81,297	59,155	37,235	59,196
July 1.....	52,615	74,730	76,650	65,190	41,501	62,137
August 1.....	66,604	83,285	78,394	67,045	56,251	70,316
September 1.....	73,405	72,745	55,634	68,069	66,370	67,245
October 1.....	80,071	83,846	62,592	62,735	64,726	70,794

*The following counties are included: Broome, Chemung, Chenango, Cortland, Genesee, Livingston, Montgomery, Orleans, St. Lawrence, Seneca, Schuyler, Steuben, Tioga, Tompkins, Wyoming. St. Lawrence county, which had no temporary indebtedness, is included for the sake of uniformity with the remaining analysis of debt.

It is difficult to say to what degree it is good policy for a county to resort to short-term borrowing. Obviously, the decision in such a matter must depend upon the attendant circumstances. It would appear that, where an intelligent attempt is made to remain on a strictly cash basis, occasional short-term borrowings, when expenditures exceed income, are justified. In addition, there seems to be considerable logic in the contention that, as long as the present relationship of the period of tax collection to the fiscal year of the county continues, there may be justification for the policy of borrowing in anticipation of the collection of taxes of the new fiscal year. Short-term borrowing before the end of the fiscal year can be justified in emergencies. It appears, however, that a county is not justified in following a policy of continually resorting to short-term borrowing during or before the end of the fiscal year.

The accumulation of short-term indebtedness is sometimes followed by the refunding of such indebtedness through the issue of bonds. After an excessive amount of short-term indebtedness has accumulated, this may be the best solution. However, a good system of expenditure control, together with sound financial policies, should avoid the creation of short-term indebtedness requiring such bond flotations.

LONG-TERM BORROWING

In comparison with urban municipalities, most rural counties and towns in New York are not heavily bonded. However, in some counties and towns the indebtedness is heavy, and a considerable part of the current tax levy is required for debt service. For the average of 15 counties in New York, with a population varying from 12,000 to 150,000 and averaging 51,000, the county bonded

indebtedness, according to reports of the State Tax Commission, increased from an average of \$135,500 in 1921 to \$464,000 in 1932 (Table LXXX and Chart 26). The county bonded indebtedness per capita in these counties in 1932 ranged from \$0.00 to \$43 and averaged approximately \$9 per capita. In 8 of the 15 counties, bonded indebtedness decreased from 1928 to 1932.

TABLE LXXX
BONDED INDEBTEDNESS, CLOSE OF FISCAL YEARS, 15 NEW YORK
COUNTIES,* 1921-1932

YEAR	Average bonded indebtedness per county
1921.....	\$135,487
1922.....	220,458
1923.....	257,608
1924.....	313,076
1925.....	377,541
1926.....	380,803
1927.....	379,404
1928.....	408,854
1929.....	423,606
1930.....	463,547
1931.....	473,680
1932.....	463,939

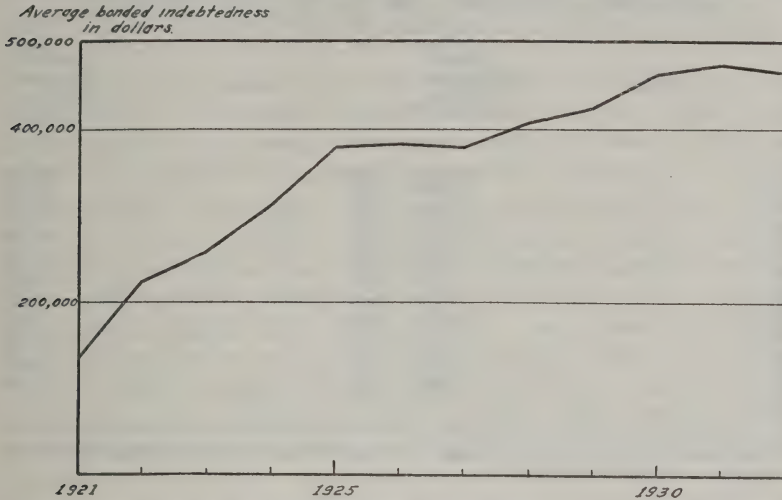
* Broome, Chemung, Chenango, Cortland, Genesee, Livingston, Montgomery, Orleans, St. Lawrence, Schuyler, Seneca, Steuben, Tioga, Tompkins, Wyoming.

A large part of the present bonded indebtedness in some rural New York counties is due to issues of highway bonds to pay for that portion of the cost of state highways previously charged to the counties. Some county long-term indebtedness is due to bond issues for other purposes, such as county buildings, refunding operations, and to meet deficits.

In many counties, bonds running for a relatively long period have been issued. At present an aggregate of approximately \$500,000 of bonded indebtedness falls due each year in 15 counties studied (Table LXXXI and Chart 27). There will be no appreciable decrease in the annual bond retirements on the present bonded indebtedness in these counties before 1941. Interest payments will decline as bonds are retired unless additional indebtedness is incurred.

CHART 26

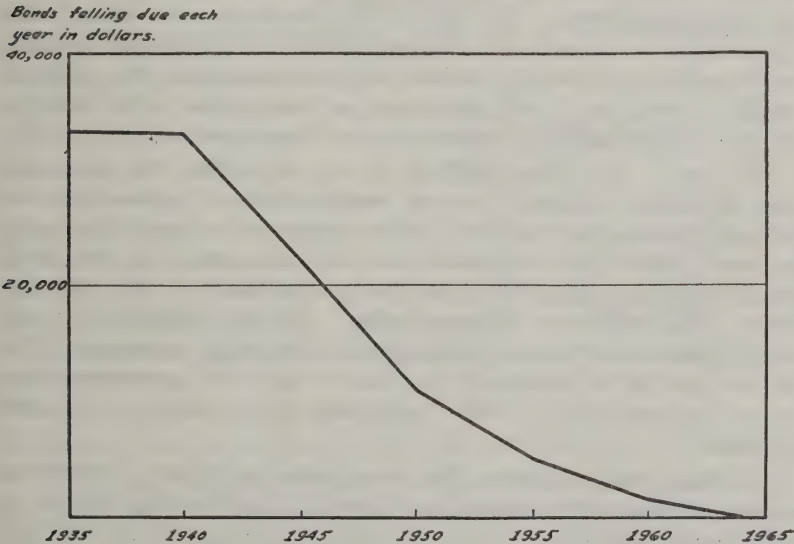
AVERAGE BONDED INDEBTEDNESS, 15 NEW YORK COUNTIES, 1921-1932



The bonded indebtedness of these counties increased rapidly from 1921 to 1925. Since that time the increase has been less rapid.

CHART 27

AVERAGE PAYMENTS PER COUNTY ON PRINCIPAL FALLING DUE IN EACH YEAR FOR BONDS OUTSTANDING JANUARY 1, 1935, 15 NEW YORK COUNTIES



The annual payments for the retirement of bonds at present outstanding in these counties will remain essentially unchanged until 1940, following which the amount of the payments will decline rapidly.

TABLE LXXXI

PAYMENTS ON PRINCIPAL FALLING DUE IN EACH YEAR FOR BONDS
OUTSTANDING JANUARY 1, 1935, 15 NEW YORK COUNTIES*

YEAR	Bonds falling due, average 15 counties	YEAR	Bonds falling due, average 15 counties
1935.....	\$34,456	1950.....	\$10,580
1936.....	32,804	1951.....	11,067
1937.....	32,404	1952.....	11,200
1938.....	33,937	1953.....	7,067
1939.....	33,937	1954.....	6,733
1940.....	33,295	1955.....	5,333
1941.....	30,804	1956.....	3,667
1942.....	29,970	1957.....	3,667
1943.....	27,804	1958.....	1,667
1944.....	23,533	1959.....	1,667
1945.....	22,400	1960.....	1,667
1946.....	23,800	1961.....	1,667
1947.....	21,000	1962.....	1,667
1948.....	17,467	1963.....	1,400
1949.....	11,467	1964.....	.....

* The same fifteen counties were included as in Table LXXX. Broome, Chemung and Genesee counties have no bonded indebtedness.

FINANCIAL REPORTS

Adequate reports concerning local governmental finances are not supplied the voters and taxpayers of most towns and counties in New York. In some respects, the lack of intelligible public financial reports is even more serious than the lack of adequate accounting and auditing systems. The lack of such reports is not usually due to attempts to conceal the facts, but arises from inadequate accounting records and from the failure to give attention to this phase of public accounting. Little attention has been given to the development of understandable, descriptive and comparative fiscal reports.

At present it is often difficult, if not impossible, for interested and intelligent citizens to obtain comprehensive information concerning governmental receipts and the purposes for which the money is spent. Under such circumstances, it is not surprising that progress is slow in accomplishing the changes necessary for the improvement of the efficiency of government. An understandable report of the financial affairs of local units is absolutely necessary if the citizens are to be reasonably familiar with their government and to be in position to form judgments concerning the policies pursued.

In many rural counties, the only financial reports concerning county or town government are those of the various officials at the close of the fiscal year. The county treasurers' reports frequently include trust fund and other transactions along with the county financial report in such a way that it is impossible to obtain

a picture of the county business. Relatively few towns or school districts publish an understandable financial report. Comprehensive reports concerning the finances of all taxing units for a given area, such as a county, are available only in rare instances.

In some counties, no reports concerning financial affairs are made to the board of supervisors during the year, the only report being that prepared at the end of the fiscal period. Frequent financial reports are absolutely necessary for purposes of control.

Constructive discussion of governmental costs is greatly facilitated by the use of service and cost standards. Such standards could be developed in connection with the improvement of accounting systems and of accounting reports for local units. Detailed information available for a few counties indicates some of the variations that occur in comparable expenditures (Table LXXXII). County election costs per capita ranged from eleven cents to forty-one cents; deputy sheriffs' mileage rates from eight cents to twenty-one cents; coroners' expense per case from \$10 to \$24; and costs per inmate day in the county home from fifty-three cents to ninety-six cents. At the present time, standards making possible the measurement of the efficiency of a given unit of local government in New York are almost non-existent. One of the few such standards has been worked out by the staff of the Commission this year in connection with highway administration.

TABLE LXXXII

VARIATIONS IN CERTAIN COUNTY COSTS, 7 NEW YORK COUNTIES, 1930 AND 1931

COUNTY	Election costs per capita	Deputy sheriffs' mileage rates	Coroners' expense per case	County home cost per inmate day
A.....	\$0 19	\$0 16	\$13 80	\$0 68
B.....	20	15	14 50	79
C.....	11	15	10 20	96
D.....	41	21	12 10	73
E.....	25	08	9 90	*
F.....	21	10	23 80	53
G.....	18	08	18 40	81

* No county home.

A SINGLE FISCAL OFFICER FOR ALL LOCAL UNITS IN A GIVEN AREA

It has been suggested that the county treasurer might serve as the chief fiscal officer for the towns and school districts in the county. Such a development would not necessarily be accompanied by any change in the performance of the major functions of these local units, but might be a step forward in the administration of their fiscal affairs.

It might be desirable for the taxes for town and school purposes to be deposited with the county treasurer and properly credited to the account of each of the towns and school districts. State aid and other funds returned for the use of towns and school districts could be credited to the respective local units on the books of the county treasurer. School and town officials could draw orders on their accounts in the same way in which they now draw checks on bank accounts. Such a system would have the following advantages.

1. Numerous small deposits would be centered in one account which should make it possible to obtain the maximum amount of interest. This should also facilitate a reduction in the cost of officers' bonds.

2. Financial statistics concerning towns and schools would be improved and would be available in a central location, thus facilitating the preparation and use of comprehensive financial reports for the local units of the county.

3. It would be possible to provide for an annual audit of the books of each county treasurer each year at much less expense than would be required for an annual audit of counties, towns and school districts.

THE CO-ORDINATION OF THE FISCAL YEARS OF DIFFERENT UNITS

Attention has frequently been called to the variation in the fiscal years of the different local units of government in New York. The fiscal year of the school districts ends on June 30; that of most towns ends December 31; and that of most counties ends October 31, although in other counties it may end on September 30, on November 30, or on December 31.

It is quite logical for the fiscal year of school districts to end in the period following one school year and preceding the next, as at present. However, many difficulties in the establishment of standard accounting practices and financial reports result from the variations in the fiscal years of other units. It would appear desirable for all units of a given type, such as counties, to have the same fiscal year. It would also be very desirable for both counties and towns to have the same fiscal period.

The present arrangements for the time at which supervisors take office, together with the arrangement of the fiscal program of towns and counties, results in a "lame duck" annual session of the town board and of the board of supervisors. The prevailing practice is to prepare the annual budget and tax levy for counties and towns, and to make the financial plans for the coming year during November and December. Newly elected supervisors take office on Janu-

ary 1: thus the members of an incoming board of supervisors do not prepare a financial plan for the county until the end of their first year in office.

The present arrangement relative to tax payments does not provide tax funds for governmental purposes at the beginning of the fiscal year. This situation might be corrected by changing either the fiscal period or the time of tax collection.

The calendar year has several advantages as the fiscal period for counties and towns. Reports on highway expenditures prepared by counties and towns, in accordance with the regulations of the Department of Audit and Control, are on a calendar year basis. A period in the middle of winter for the end of the fiscal year results in a highway report based on one entire season's operations. At present, certain other county reports, such as those on health activities, are based on the calendar year, even though the fiscal year does not coincide with the calendar year.

CONTROL OF PURCHASING

Adequate control over expenditures necessitates the exercise of control before the obligation is incurred. It is impossible to effectively control expenditures if the application of the control is postponed until the time to audit or to pay the bill.

In rural counties in New York, most county salaries are subject to definite control by the board of supervisors. However, this control is subject to constitutional and statutory limitations. In addition, certain specific contracts entered into by the board of supervisors are subject to control.

Many officials are careful to operate their offices economically, to obtain approval from the appropriate committee of the board of supervisors for all sizable expenditures, and to keep within any specified appropriations. However, difficulty in the exercise of control over the current expenditures of the different county offices frequently arises.

It is difficult to anticipate in advance the necessary expenditures of some offices. For example, the work of the sheriff's office and of the district attorney's office is likely to vary in accordance with such developments as milk strikes and jail breaks. Expenditures for welfare purposes during recent years have often exceeded estimates. Without a definite system of control, effective before bills are incurred, it is likely to be assumed that additional expenditures are necessary and justified, with the result that bills are incurred in excess of the amounts appropriated.

One of the steps necessary in the exercise of control over local expenditures is proper control of purchasing. Boards of super-

visors, through committees, can exercise some control over the incurring of expense. For the most part, however, it is impossible for committees of most boards of supervisors to assume much responsibility in purchasing materials and supplies for the county.

A number of counties have appointed purchasing agents. This centralizes the responsibility for purchasing in one individual, who can purchase on the most favorable terms, purchase certain items under contract, and restrict purchases within budget limits. It does not necessarily follow that all the detailed work relative to purchasing need be done by the purchasing agent. In some counties, the purchasing agent has recognized that certain county officials were in position to do the actual purchasing. Accordingly, much of the work is sometimes delegated to the appropriate official, but the purchasing agent has the responsibility for its efficient administration.

Centralized purchasing which has been adopted in 36 states and more than two hundred cities in addition to a number of counties has been called "a sentry at the tax exit gate" because of its reduction of purchasing cost through volume buying and elimination of wastes that ordinarily accompany purchasing by individual office-holders.³ Much lower unit costs may result, overhead may be cut, discounts may be taken through prompt payment of invoices, and improvement in quality as well as reduction in price may be obtained through standardization.

The type of control over expenditures exercised through efficient purchasing cannot serve as a substitute for that type of control over expenditures exercised in the financial planning of the amounts to be authorized for different governmental services. The function of the purchasing agent is primarily the efficient spending of the funds in accordance with the financial plan and the needs of the municipality.

CONTROL THROUGH AUDITING

Most rural counties have no county auditor. In such counties, the bills are audited by the board of supervisors, usually upon the recommendation of a committee. Many supervisors recognize the difficulty of proper audit of bills by a committee of the board. Hurried checking and approval of a bill, where the committee may have had nothing to say concerning the original purchase and where there is an inadequate check on the price and the delivery of goods of specified or satisfactory quality, does not provide a proper audit.

Some counties have appointed county auditors who assume part of the present administrative duties of the board of supervisors. For such work to be handled most effectively, however, it should

³ See "Centralized Purchasing," by Russell Forbes. Pamphlet published by the National Association of Purchasing Agents.

be co-ordinated with the work of purchasing. In some counties the same individual may act as purchasing agent and as auditor.

In some counties, the positions of purchasing agent, auditor and clerk of the board are all held by one individual. It must be recognized in the creation of such an office that the success of the arrangement depends to a large degree upon the individual selected. Where it is possible to obtain a satisfactory individual, such a plan gives a rural county many administrative advantages under circumstances where the volume of business is not sufficient to justify a full-time employee for each of the three positions concerned. Such an arrangement goes about as far as possible under present constitutional and statutory limitations in co-ordinating the general administration of the county business.

Most members of boards of supervisors are persons of good judgment, who are without technical administrative training. Many supervisors in rural counties would prefer to be relieved of the administrative duties now falling upon the board. There would be many advantages in centralizing the administrative work now performed by the board in the hands of a technically trained individual responsible to the board.

CO-ORDINATION OF ADMINISTRATIVE AUTHORITY

In many New York counties, considerable control over expenditures is exercised by the use of a budget, by the work of county auditors and purchasing agents, and by the work of committees of the board or county officials. However, there are many obstacles in the way of co-ordinating the affairs of the county in attempting to obtain the most efficient financial results.

One of the inherent characteristics of a system with a large number of elected administrative officials is the acquiring of certain legal rights and responsibilities by these officials, who may use them without regard for the policies of the policy-determining board. This results in difficulties in fixing responsibility and may obstruct the program of the legislative body. This situation may prevail even in those cases in which a conscientious elected official is thoroughly familiar with the operation of his office.

The effective development and enforcement of a financial plan, the use of a budget, and the elimination of inefficiency would be greatly facilitated by the co-ordination of county administrative affairs by one individual responsible to the board of supervisors. This development has been realized to some extent in some counties by the appointment of the clerk of the board of supervisors as county auditor and purchasing agent, or by the creation of separate offices for these functions. It appears, however, while recognizing the efficiency with which many elected county officers

administer their departments, that effective management and co-ordination of the county business in accordance with the policies determined by the board of supervisors would be facilitated by the appointment of a single responsible individual or executive to have jurisdiction not only over purchasing and auditing, but also over the work of the other county offices.

This development would not deprive voters of any control. On the contrary, it would strengthen their control over the conduct of their local government. It would make possible the effective operation of the policies to be determined by their elected legislative representatives.

PREPARATION AND USE OF THE BUDGET

The amount of property taxes to be levied in each of the counties and towns in New York is determined each year. The figure so determined is often incorrectly referred to as the budget. The amount of the tax levy does not of necessity bear any close relationship to the funds to be spent for different governmental services during the ensuing year. While the determination of such a tax levy controls the amount of property taxes to be levied for a given year, it does not serve as a control of expenditures and consequently does not serve as an effective control over tax levies for a period of years.

The amount of a tax levy should be determined as part of a complete analysis of the financial program. A budget is a financial plan, and as the term will be used in the following discussion, it will refer not to the amount levied as a property tax, but to the complete program, including not only estimated expenditures, but estimated means of financing the proposed expenditures.

A budget may serve several purposes. Needless to say, different types of budgets vary in the effectiveness with which these objectives are attained. Among the important purposes are:

1. To provide the public with information concerning the proposed financial plans of the governmental unit. The public is entitled to know not only the amount of the tax levy, but also the purposes for which the money is to be spent, and the sources from which it is expected that the funds will be obtained.
2. To provide governmental officials with the necessary information upon which to base the tax levy and other financial plans, such as those concerning proposed permanent improvements and necessary borrowing.
3. To serve as a basis for control of expenditures and, as such, for the control of governmental activity, in accordance with the desires of the people as expressed through their elected legislative representatives.

Under most circumstances, a budget does not automatically control expenditures, but is one of the necessary elements, without which it is very difficult to accomplish this purpose. The use of the budget in the exercise of this function must be considered in relation to the administrative organization in which the budget must operate. The term "budget as a means of control" implies that the expenditures are to be subject to control. If no provision is made for the administration of the budget or if a number of officials can and do spend money in disregard of the budget, it is obvious that no effective control is exercised.

Furthermore, it should be apparent that it is not possible by the use of a financial plan alone to accomplish that type of control over expenditures that results only from proper purchasing, careful auditing and efficient administration. Nevertheless, the budget when properly prepared and administered is an effective device in controlling expenditures. This is particularly true in the control of the total amount and direction of expenditures.

A properly prepared budget provides the basis for the exercise of a considerable degree of control over county expenditures. In order for the budget to act as a control, it is necessary that accounting and administrative regulations be set up so that proposed deviations from the budget shall come to the attention of some responsible executive or body for approval before the budget appropriations are exceeded. In a business concern, such proposed deviations would come to the chief executive or to some one to whom the authority had been delegated by him. In county government in New York, however, there is no chief executive. Accordingly, under the present set-up it is necessary for the budgetary control to ultimately center in the board of supervisors. This suggests the need for an administrative officer, who would exercise more power over various county departments than is possible at the present time, and who would be responsible to the board of supervisors.

A complete budget might provide for anticipated expenditures and revenues throughout the year by intervals as short as one month. Under some circumstances, this may be necessary or desirable. In rural counties and towns, it is not necessary to attempt to schedule expenditures and revenues by periods as short as a month. However, it is necessary to eliminate the possibility of the spending of an entire appropriation during the first few months of the year. It is recognized that deviations from any budget will be necessary, but for the control to be effective, these deviations must be called to the attention of and authorized by the appropriate body before excess expenditures are made.

It is difficult to outline hard and fixed budget practices or procedures to be applied in all counties and towns. The term "finan-

cial plan" suggests that the budget must be adapted to the needs of the organization. However, it is possible to enumerate certain practices and principles that should be followed in most cases.

1. The budget as a financial plan should reflect the combined judgment of the administrative and legislative officers concerning the expenditures to be made and the proposals for providing funds. The needs of the future as well as the experiences of the past must be considered.

2. The budget should be prepared in sufficient detail to define the nature of proposed expenditures. It is neither possible nor desirable to provide a separate budget item for every bill that will be paid. In most cases a few budget items for each office of the county will be required. Salaries should be specified separately from other expenditures of the office.

3. The budget should provide authorization for the gross expenditures contemplated and not merely for the county's share of the expenditures for which receipts from outside sources are obtained. The practice of including only the net cost to the county has probably arisen because of the use of the budget primarily to determine the tax levy rather than for purposes of administrative control.

4. Ordinarily, the classification used in preparing the expenditure budget can best be on the basis of the department responsible for spending the funds.

5. The budget classification should be complete, including all sizable expenditures, with only a relatively small amount in a miscellaneous or contingent fund.

6. The budget should provide the method of financing the expenditures authorized. If expenditures are to be made, the burden on the taxpayer is not increased by taking recognition of such expenditures in the financial plan.

7. The budget should be executed through a system of allotment of departmental appropriations to various periods of the fiscal year.

The Allotment System

In the optional forms of county government recommended by the Commission, provision has been made for execution of the budget by application of the allotment system. Careful financial planning is, of course, worthless if the plan is not followed. The proposed optional law would require the departments of the county government to make a work program for the year on the basis of the newly-made budget. Funds as appropriated would then be allotted to the departments by quarters (or months) for the work as planned. A report should be made at the end of each quarter (or month) to the county executive by the department of finance

of the exact status of the appropriation for each department. Thus any tendency to over-spend in the earlier part of the year and thus be forced either to run a deficit or curtail service in the latter part of the year is checked. The system of work program and allotments under the plan suggested by this Commission would, of course, be supervised by the Department of Finance and the county executive, so that any contemplated expenditure out of line with the work program could be held up before the obligation was incurred. An additional advantage of this system of financial control is that the county can live within its income even if revenues fall below estimates. The county executive is authorized, under the Commission's plan, to revise the work program and allotments at any time during the year if it is evident that the available income plus fund balances will be less than the total appropriation. The county thus could avoid an embarrassing deficit even in bad times.

As part of or accompanying the budget, it is sometimes advisable to include a resolution of the board dealing with the problem of administering the budget. The county treasurer may be requested or directed to pay no bills in excess of the appropriations. Directions to department heads may also be included.

A Suggested Budget

A proposed budget as prepared by the finance committee of one rural county is shown in Table LXXXIII. This budget classification of expenditures is arranged in accordance with the accounting system in use and is less detailed than that used in some counties. Gross expenditures for 1934 were included for purposes of comparison. The gross expenditures recommended by the finance committee are shown in the second column. Anticipated income was deducted from proposed expenditures to determine the amount for which financing was needed. Anticipated short-term borrowing, gasoline tax to be diverted, and special sources of income were deducted to arrive at the proposed tax levy.

Most counties and towns in New York could greatly benefit from the more effective use of a budget. This benefit should result from the more careful planning of expenditures and from the safeguards concerning efficient expenditure that can be included. Care should be taken, however, not to provide so much machinery as to unduly increase expenses, delay and "red tape." It must be recognized that as at present organized, rural counties, towns and school districts may not be able to effectively utilize precisely the same type of financial administrative machinery applicable in urban units with larger expenditures. Furthermore, the fact that local government and local officials in rural areas are relatively close to the people who pay the taxes provides some measure of control.

TABLE LXXXIII
REPORT OF FINANCE COMMITTEE
PROPOSED COUNTY BUDGET, NOVEMBER 1, 1934—OCTOBER 31, 1935

PURPOSE	Gross expense, 1934	Suggested gross, 1935	Anticipated income	Net cost, 1935	Amount allowed
Highways:					
Lowman money.....	\$55,000 00	\$55,000 00	\$27,500 00	\$27,500 00	.....
Snow removal.....	14,468 58	15,000 00	5,000 00	10,000 00	.....
Bridges.....	5,000 00	10,000 00	.....	10,000 00	.....
Superintendent, salary.....	2,000 04	2,000 00	.....	2,000 00	.....
Superintendent, expense.....	2,102 58	2,100 00	.....	2,100 00	.....
Welfare:					
Old age security.....	28,826 84	30,000 00	15,000 00	15,000 00	.....
County home and farm.....	15,545 00	12,000 00*	.....	12,000 00	.....
Outside relief.....	16,736 40	11,000 00*	.....	11,000 00	.....
Child welfare.....	7,342 77	6,500 00	.....	6,500 00	.....
Tuberculosis patients.....	2,419 53	6,000 00	.....	6,000 00	.....
Blind.....	1,464 00	1,000 00	.....	1,000 00	.....
Superintendent and matron.....	2,500 00	2,500 00	.....	2,500 00	.....
County agent.....	2,421 67	2,400 00	.....	2,400 00	.....
Case supervisor.....	.....	1,500 00*	.....	1,500 00	.....
Protection:					
Court and jury.....	5,037 97	5,000 00	.....	5,000 00	.....
Sheriff, salary.....	1,500 00	1,500 00	.....	1,500 00	.....
Under sheriff, salary.....	1,500 00	1,500 00	.....	1,500 00	.....
Cook.....	400 00	400 00	.....	400 00	.....
Matron.....	200 00	200 00	.....	200 00	.....
Turnkey.....	800 00	800 00	.....	800 00	.....
Sheriff, expense.....	4,742 33	4,500 00	.....	4,500 00	.....
Jail inmates.....	2,847 36	2,800 00	.....	2,800 00	.....
Penitentiary.....	3,055 40	2,502 00	.....	2,502 00	.....
County surrogate, salary.....	4,000 00	4,000 00	.....	4,000 00	.....
County surrogate, expense.....	623 00	600 00	.....	600 00	.....
Surrogate's clerk.....	1,500 00	1,500 00	.....	1,500 00	.....
Surrogate's stenographer.....	1,000 00	1,000 00	.....	1,000 00	.....
District attorney, salary.....	2,000 00	2,000 00	.....	2,000 00	.....
District attorney, expense.....	1,644 23	1,000 00	.....	1,000 00	.....
Children's court judge.....	500 00	500 00	.....	500 00	.....
Children's court clerk.....	150 00	150 00	.....	150 00	.....
Children's court district attorney	500 00	500 00	.....	500 00	.....
Children's court stenographer..	150 00	150 00	.....	150 00	.....
Crippled children.....	954 00	954 00	.....	954 00	.....
County sealer, salary.....	1,200 00	1,200 00	.....	1,200 00	.....
County sealer, expense.....	318 03	300 00	.....	300 00	.....
Debt service:					
Bonds.....	38,000 00	58,000 00	.....	58,000 00	.....
Bond, interest.....	27,452 00	26,270 00	.....	26,270 00	.....
Short loans.....	25,000 00	81,000 00	.....	81,000 00	.....
Short loan, interest.....	944 02	2,000 00	.....	2,000 00	.....
Health:					
County hospital.....	47,224 68	30,000 00	15,000 00	15,000 00	.....
County laboratory.....	5,372 34	6,000 00	3,000 00	3,000 00	.....
County nurse.....	2,701 18	3,000 00	1,500 00	1,500 00	.....
Health camp.....	3,843 57	3,000 00	1,500 00	1,500 00	.....
County clerk:					
Salary as registrar.....	8,851 00	8,850 00	.....	.....	.....
Expense as registrar.....	2,159 51	2,100 00	12,150 00	.....	.....
Salary as clerk of court.....	1,200 00	1,200 00	.....	.....	.....
Elections:					
Salaries.....	1,900 00	1,900 00	.....	1,900 00	.....
Expenses.....	3,579 88	3,600 00	.....	3,600 00	.....
Supervisors:					
Compensation and expense.....	6,849 99	6,000 00	.....	6,000 00	.....
TERA and NRS:					
TERA office.....	4,800 68	3,500 00	.....	3,500 00	.....
Hospital construction.....	28,975 23	8,000 00	.....	8,000 00	.....
Tax map.....	4,443 94	3,500 00	.....	3,500 00	.....
NRS office.....	.....	200 00	.....	200 00	.....
County treasurer:					
Salary.....	3,300 00	3,300 00	.....	3,300 00	.....
Stenographer.....	1,020 00	1,020 00	.....	1,020 00	.....
Expense.....	419 11	360 00	.....	360 00	.....
Clerk of board and county attorney:					
Salary.....	2,800 00	2,800 00	.....	2,800 00	.....
Clerk.....	800 00	800 00	.....	800 00	.....
Expense.....	1,361 36	1,300 00	.....	1,300 00	.....
County buildings.....	4,484 73	4,000 00	.....	4,000 00	.....

* Net expense.

TABLE LXXXIII — Continued

PURPOSE	Gross expense, 1934	Suggested gross, 1935	Anticipated income	Net cost, 1935	Amount allowed
Appropriations:					
State armory tax.....	\$4,381 76	\$4,657 77	.....	\$4,657 77	.....
Court and stenographer tax.....	2,297 02	2,034 03	.....	2,034 03	.....
Retirement system	3,077 87	2,000 00	.....	2,000 00	.....
Farm Bureau	2,500 00	2,700 00	.....	2,700 00	.....
Home Bureau.....	2,500 00	2,500 00	.....	2,500 00	.....
Junior extension.....	2,500 00	2,500 00	.....	2,500 00	.....
County veterinary.....	2,500 00	2,500 00	.....	2,500 00	.....
American Legion.....	1,500 00	1,500 00	.....	.....	.....
County publications.....	1,652 80	1,600 00	.....	1,600 00	.....
Other:					
Returned school taxes.....	12,779 81	10,827 36	.....	10,827 36	.....
Increase in tax delinquency.....	33,000 00	10,000 00	.....	10,000 00	.....
Repayment of trust funds.....	.....	6,000 00	.....	6,000 00	.....
Tax sale and redemption adver- tising.....	1,589 14	1,600 00	.....	1,600 00	.....
Contingent fund.....	.....	5,000 00	.....	5,000 00	.....
Grand total.....	.....	.....	.....	\$425,025 16	.....

Proposed Method of Financing Above Expenditures

Total expenditures.....	\$425,025 16
Less:	
Machinery fund income (trucks).....	\$11,000 00
Hospital construction refund (state).....	5,500 00
Old age security refund (state).....	7,000 00
Motor vehicle and gas tax (on hand).....	12,600 00
Motor vehicle and gas tax (1935).....	50,000 00
Tax anticipation notes.....	60,000 00
	146,100 00
Net to be met by taxation (including state taxes).....	\$278,925 16

CONCLUSIONS AND RECOMMENDATIONS

The following recommendations are suggested for the consideration of the Commission:

1. All units of local government should be required to adopt a budget system.⁴

2. Co-ordination of the tax collection year with the fiscal year is important to eliminate the necessity for short-term borrowing. A uniform fiscal year for all units probably would be desirable.

3. Comprehensive and understandable financial reports for each county and the local units therein, with emphasis upon service and cost standards, should be published annually.

4. Improved purchasing, auditing and accounting procedure should be encouraged in all towns and counties.

5. It appears desirable that the present administrative duties of boards of supervisors should be centralized in one individual responsible to the board. Some progress in this direction can be made under present provisions of the law. However, complete co-ordination of the administrative affairs of the county probably requires some form of the county manager or county executive plan.

⁴ Present laws require all units except counties, second class towns and special districts to have budgets. Improvement in procedures specified in existing law is possible, however, and it is highly important that all local units have an adequate budget procedure.

Chapter XI

STATE AID IN NEW YORK

THE most rapid growth of governmental functions has taken place in the field of local government. At the same time, sources of revenue administratively practical and legally possible for these political units are sharply limited. The one outstanding source of revenue on which the local governments have relied has been the real estate tax.

The resulting financial embarrassment of cities, counties and other subdivisions has given rise to the universal practice of state aid in this country. This aid may express itself in any one of three ways: lump sum appropriations from the state general fund to the local governments; sharing state collected taxes with the localities; and assumption by the state of financial responsibility for functions hitherto carried on by local governments.

STATE AID THROUGH SUBVENTIONS

The practice of making lump sum appropriations, frequently called grants-in-aid, subventions or subsidies, is the oldest variant of the three methods mentioned. The policy of granting aid to localities began in early colonial days for educational purposes. This was manifested mainly in the reservation of lands for the support of public schools. Subventions were later granted for high schools, public highways, public health, welfare and other purposes. The system became a patchwork affair with no uniformity of distribution, little supervision over expenditure of grants and frequently no requirements from communities to meet minimum standards to qualify for aid. "The states, however, have seen the futility of making unsupervised grants for education and have begun to impose upon the communities certain minimum standards which must be met before the divisions can qualify for the aid."¹ The appropriations are usually designated for the use of particular local functions, most frequently education and highways. State subventions throughout the country amounted to 7.6 per cent of local tax revenues in 1902 and 7.4 in 1925.² State grants for common schools were the earliest form of consistent state aid in New York and supplied from 10 to 20 per cent of common school revenues during the first half of the nineteenth century.³ State highway aids came later and occupied a much less important role.

¹ Snively, Tipton R. et al. *State Grants-in-Aid in Virginia*, pp. 5-6.

² Hutchinson, Ruth G., *State-Administered Locally-Shared Taxes*, p. 32.

³ *Ibid.*

SHARING STATE-COLLECTED TAXES

The opening up of immense new fields of revenue which could be tapped by the state but which were ill-adapted to local administration gave rise to the practice of sharing such state-collected taxes with the local governments. The local shares were in many cases regarded as compensation for depriving the localities of some of the property tax base.

The principal taxes which states are now sharing with the localities in this way are personal and corporate income taxes, inheritance taxes, motor vehicle and gasoline taxes, general sales taxes and liquor revenues. There is no state in the Union which does not share some of its revenue with the local governments.

The practice of sharing taxes with local governments has increased rapidly. "Before 1900 there were 17 such tax laws, most of which were on corporations. The greatest increases came from 1910 on, as the motor vehicle taxes became more important. In the last decade the largest number of cases have appeared in the gasoline taxes, and the common carrier tax is becoming more and more important. In January, 1930, there were in all 142 taxes which were state-administered and locally shared."⁴ There seems to be no conclusive evidence as to whether grants-in-aid or state shared taxes are of increasing importance.⁵

Revenues received from such taxes amounted to 4.1 per cent of local revenues throughout the country in 1925, and had increased to 5.6 per cent in 1928.⁶

There is a distinctly different element involved in the granting of subventions and the sharing of taxes when such taxes are shared on a percentage yield. In the first case, the state is guaranteeing to the localities a definite amount which is attended with no risk or uncertainty for the local governments. In such a case, it is not only proper but highly desirable that the state should exercise a certain amount of administrative supervision over the expenditures.

The sharing of taxes on a percentage basis, however, represents compensation to them for taxes of which the state has deprived them and a recognition of the undesirability of numerous local levies. Hence the state for purposes of expediency acts for the local governments as a collection agency for taxes which they are unable to administer successfully. The local governments share with the state the risk of varying yield.

⁴ Hutchinson, Ruth G., *op. cit.*, p. 36.

⁵ Snively, *op. cit.*, p. 22.

⁶ Hutchinson, *op. cit.*, p. 124.

When instead of being shared on a percentage basis, a certain fixed proportion of the taxes is earmarked for local aid, the process takes on the characteristics of a subvention and should be viewed accordingly.

STATE ASSUMPTION OF LOCAL FUNCTIONS

A third type of state assistance to local governments is that afforded by the state taking over functions hitherto supported by the local governments.

It has been gradually recognized that a number of burdens formerly left to local units were properly state duties. The most striking developments of this sort have been in connection with welfare activities.

"There are several types of dependents for whom the state has assumed, or is in the process of assuming, complete responsibility. Such types include the insane, the feeble-minded, the blind, the deaf, and in an increasing degree, the tubercular, the dependent sick and dependent neglected or handicapped child. There is also noted a recent tendency to legislate special aid, or authorize by state legislation the granting of aid in special forms to certain designated classes of dependents such as dependent mothers, the indigent aged, the indigent adult blind and the unemployed."⁷

"The need for state initiative and aid appears to be greater in public health than in any other governmental function."⁸

The transfer of other local functions to the state has also been considered in recent years. Two states have recently assumed responsibility for, and control over, all roads in the state. On July 1, 1931, North Carolina took over complete control of all roads in the state. Virginia adopted a similar plan in 1932. West Virginia has recently assumed highway responsibility formerly carried by counties and magisterial districts.

Sentiment has likewise been growing in some states for state support and administration of the public schools. Delaware has state administration. In 1931 North Carolina assumed financial responsibility for the operation of public schools for the six months' constitutional term. This was later extended to eight months. A state-unit plan for financial support and administration of the public schools is recommended in the Report of the Legislative Committee on Organization and Revenue in Wyoming.

When a state assumes the entire responsibility for a function hitherto carried by the local governments, it becomes a state

⁷ James Fogarty, *State Aid in Several Forms of Public Relief*, p. 12.

⁸ Snively, *op. cit.*, p. 186.

function, the local government is absolved of responsibility thereto (except in such cases where local co-operation is necessary) and the vexing difficulty of state aid with all of its attendant problems of equalization, local regulation, etc., disappears. Such a situation does not present the complex difficulties inherent in aiding a local government to administer a local or semi-local function. The problem in the former case is the initial one of determining what functions are properly those of the state government. Once the transfer is made the activity becomes one of the regular functions of the state government and is similarly administered. A complete and permanent solution of the problem, so far as state aid is concerned, is thus effected when the transfer has been completed.

PROPER SCOPE OF VARIOUS FORMS OF STATE AID

It is probable that state aid will continue to develop along all three of the lines discussed. A working rule for any state seeking to achieve the highest status of governmental efficiency and local initiative might be along the following lines:

I. Those functions which are of state-wide significance but of sporadic character such as care of mental, moral and physical defectives should be entirely assumed by the state. Proper institutional care and rehabilitation service can be readily undertaken by the state as a unit, but would be prohibitive in cost for the localities because of the excessive overhead cost of providing for the limited number of defectives to be found in each local unit.

II. Those functions, such as education and health, which are of state-wide significance but are also of extreme local concern, and in which it is desirable to maintain a high degree of local interest, should be aided and stimulated by carefully devised equalization schemes. They should not be undertaken by units smaller than a county or city.

III. Those functions which seem purely local in character, such as public improvements, police and fire protection,⁹ and recreational program should be left entirely to local initiative. The state should, however, share a certain proportion of the state-collected taxes with the local governments. These taxes should be regarded as the rightful share of the localities, and the state should not

⁹ In extreme conditions where standards of local government are so low that the safety and well-being of neighboring communities are endangered, the state has a responsibility in the matter. By and large, however, the functions enumerated are more nearly local in character than those discussed earlier.

dietate concerning their use, other than to insist upon orderly and efficient local fiscal procedure.

The above classification is arbitrary. Much difference of opinion is possible concerning the proper classification for several functions. Highways, including arterial city streets, for example, should probably be placed in group II, although there would be some justification for grouping it under I. Here again, it should be emphasized that the unit of activity should be no smaller than a city or county.

Since the practice of earmarking particular tax revenues for designated purposes is incompatible with sound principles of public finance, it seems desirable to make subventions for functions in group II from the general treasury rather than from designated funds. If such grants were for definite amounts, the state would bear the brunt of making adjustments in its revenue producing program to meet the problem of variability in the yields of certain taxes, and the localities would be able to plan their budgets with the advantage of knowing definitely in advance the amount of the subventions which they could expect.

Such a principle, however, would not prevent the sharing of certain state revenues with the local governments on a percentage basis. In the latter case, the state is merely recognizing that, since it can collect many revenues more efficiently and more equitably than the local governments can, it seems desirable for the state to carry on this collecting function on behalf of itself and the minor political subdivisions and to return a definite proportion of the amount so collected to the subsidiary units for their use. The fact that the yield from these taxes will necessarily vary with business conditions, and that consequently the share of the localities some years will be much greater than others, does not affect the principle involved. A certain instability of public income must be expected and there is no reason why any particular unit should be entirely exempted from it. The relative stability of the real estate tax and the assumed regularity of the state subventions would insure as much stability for local governments as can reasonably be expected.

In other words, in granting regular subventions to local governments the state is under the obligation of assuming the entire burden of making up a deficit caused by diminished income, whereas, in the matter of sharing taxes on a percentage basis, states and localities must jointly bear the risk of variableness.

It can be seen that such a combination of subventions and state-shared taxes throws the major burden of varying yield upon the state, but in view of the state's greater power in devising and

carrying out tax legislation to meet emergencies, and the further recognition that in times of emergency local financial burdens increase more rapidly in proportion than do those of the state, such a course seems eminently proper.

Highly irregular taxes, which are largely fortuitous in nature, such as the inheritance tax, are not suitable for sharing with local governments, particularly if the percentage of sharing is determined in proportion to the collections within a particular unit.

The state's major duties, so far as local governments are concerned, are to take over such functions as properly belong to the state; to promote governmental reorganization and consolidation along sound lines; to see that sound budgeting, accounting, auditing, debt incurring, assessing and collecting methods are practiced; to provide aid on a sound equalization basis for certain major functions; and to share a certain proportion of state collected taxes with the localities. For the rest the cities and counties should be free to determine their own policies, to fix their own tax rates and to apportion their own budgets as they see fit.

PRINCIPLES INVOLVED IN STATE AID

Numerous principles, many of them contradictory in nature, have been followed in the application of state aid. The following are the goals which have been more or less confusedly sought in many places:

- Equalization of opportunity;
- Stimulus to local incentive;
- Stimulus to reduction of local taxes;
- Stimulus to full value assessment;
- Stimulus to local reorganization;
- Economy of operation;
- Efficiency of administration.

It is exceedingly difficult, if not impossible, to realize these several aims at once. For example, the two principles most widely held in connection with state aid for education are that such aid should equalize educational opportunities between wealthy and less prosperous districts, and that it should stimulate local endeavor. Herein lies a dilemma. If local effort is to be stimulated, and if such effort is measured by local expenditures, then the more prosperous districts are in a position to get the largest state grants, and existing inequalities are increased. If, on the other hand, the distribution is purely on the basis of need, no stimulus to self-help is provided the communities. There is also a definite contradiction between the stimulus to local incentive and the stimulus to reduction of local taxes.

Many of the other goals are not so distinctly antagonistic, but it would be difficult to emphasize all simultaneously.

Each of the above aims is a worthy one. The problem is to select those which in a given situation appear most worthy of consideration and discover how the desired goal can be most effectively achieved with reference to a particular function and a particular governmental unit.

Equalization of Opportunity

The equalization of opportunity principle has been very much emphasized in granting state aid for education. Various methods of equalization are possible. In his study of "State Support for Public Education," Paul R. Mort describes an equalization program as follows: "An ideal equalization program for any commonwealth would be secured only where all school units in the state would provide educational advantages equal in quality and amount to those offered in the most able districts. In an actual situation this ideal is impracticable. . . . A practical plan is suggested which overcomes these objections by substituting the term 'defensible' for 'ideal.' Briefly stated, a defensible minimum educational program for any state may be regarded as the actual program financed in the communities of average wealth. This definition makes the assumption that the districts of average wealth in any state are neither seriously handicapped nor unduly favored by the present system of financing schools. These districts are representative of the localities whose ability to support public education is approximately the same as that of the entire state. The educational services they are rendering and the functions they are financing are fair measures, not only of what the states as entities are able to do, but of what the communities of the various states co-operatively are willing to do. Standards so adopted as objectives for use in the development of a finance program will serve until more absolute standards are developed."¹⁰

"For example, in New York State, approximately 5 per cent of the classroom units are in districts expending \$1,600 per classroom unit. At the other extreme, approximately 2 per cent of the classroom units are in districts expending \$5,000 per classroom unit. About half of the classroom units fall at approximately \$4,000. This obviously represents New York City. The median expenditure of the state falls at about \$4,000, the expenditures in districts of average wealth at about \$3,350."¹⁰

The application of such a principle involves four steps: First, a decision as to which are the communities of average wealth.

¹⁰ Mort, Paul R., *State Support for Public Education*, pp. 50, 52.

Assessed valuation per capita is the simplest and most generally applied test of local wealth. If assessment is made at full value it constitutes a reasonably fair measurement of a community's tax-paying ability, inasmuch as the bulk of local revenues must be raised from the property tax.

Second, it then becomes necessary to determine the quality and amount of the average educational program in such communities.

Third, determination of the cost of setting up an equivalent program in the various communities.

Fourth, the financial assistance which any community would need in order to achieve such a program.

In order to carry out the second and third steps it becomes necessary to set up some sort of index for measuring a program of education.

Such an index should take into consideration density of school population and average daily attendance figures and also local variations in cost of living. Such measures have the advantage of being objective and will obviate local manipulation and the exercise of any large amount of discretion on the part of central authorities. This index may be applied to capital outlay as well as to current needs.¹¹

Since there is no constant relationship between high school and elementary school enrollment, the two must be considered separately and the secondary schools be weighted in proportion to costs to give a fair comparison.

Stimulus to Local Reorganization

The difficulties inherent in the equalizing process are in direct proportion to the size of the administrative unit. So long as New York permits the existence of administrative units as small and unimportant as towns and school districts, a satisfactory system of equalization will be impossible.

As administrative units decrease in size, variations in taxpaying ability become more extreme. The chance location of a single large industrial enterprise in a small district may enable that community to indulge in an extravagant school building and other luxuries, while the neighboring district is unable to provide a minimum program.

The application of the equalization principle must therefore be conditioned by applying an effective stimulus to local reorganization. This is peculiarly true in New York, which is one of the most handicapped states in the Union by a preponderance of small administrative units.

¹¹ Ibid, pp. 96-97.

New York State has 12,681 tax-levying governmental units, classified as follows:

State	1
Counties (excluding 5 counties of New York City)...	57
Cities	60
Villages	553
Towns	932
School districts	8,628
Special districts	2,450

Other states with an excessive number of governmental units are Illinois, Minnesota, Missouri and Kansas, with 15,641, 10,535, 11,047 and 10,850 tax-levying units, respectively.

In New York State there are approximately 2,450 special districts for light, water, sewer, garbage and other special purposes, some of which have power to levy general property taxes.

To equalize opportunities and tax burdens fully within each of these miniature districts would make some of the units almost entirely dependent upon the state government and would necessitate intricate and endless mathematical calculations. Yet so difficult is it to overcome local opposition to reorganization and consolidation of governmental units that it seems unlikely that much progress can be made along these lines until some very definite pressure is exerted by the state to this end. This pressure can be most effectively applied through the device of state aid. Until reorganization has been effected and the expense and inefficiency attendant upon such small units eliminated, the equalization principle should to a certain extent give way to the principle of providing a stimulus to local reorganization and consolidation.

Stimulus to Reduction of Local Taxes

The urge to reduce the burden on real estate taxes, particularly in recent years, has been a compelling one in the application of state aid in New York. Procedure has been attended with a good deal of success in this respect in certain communities.

In a study of "State Support for Public Schools in New York as Related to Tax Relief and Educational Expansion"¹² made by Paul R. Mort, Alfred D. Simpson and others, it was found that considerable tax relief had been afforded through state aid. "On the assumption that the aid assigned to capital outlay and debt service contributed to tax relief and that the aid assigned to the

¹² Report to the New York State Commission for the Revision of the Tax Laws. Memorandum No. 2, 1932.

increase in balance contributed either to tax relief or to increased current expenses, it is evident that . . . roughly half of the new aid was used for tax relief and half for educational purposes."

"Districts under 4,500 in population: In the districts with population less than 4,500, three trends are apparent:

"(1) The gradual although somewhat irregular increase in the percentage of new aid allocated to the increase in current expenses as the districts become more wealthy. (2) A steady decrease, as the districts become more wealthy, in the percentage of aid assigned to the increase in balance. (3) A similar but more striking decrease in the percentage of aid assigned to capital outlay and debt service, running from 36.1 per cent in the poorest to none in the wealthiest districts.

"Villages—Population 4,500 to 10,000: In the villages, as in the smaller districts, the percentage of new aid assigned to the increase in current expenses varied in direct ratio to the wealth of the districts, ranging from 29 in the poorest to 58 in the wealthiest group. The increase in balance and in capital outlay and debt service received aid in inverse ratio to wealth, ranging in the case of the former from 21 per cent in the poorest group to zero per cent in the wealthiest, and of the latter from 26 to zero per cent.

"Cities—Population 10,000 to 75,000: In cities with a population ranging from 10,000 to 75,000 a striking trend in the percentage of new aid assigned to tax reduction appeared. The trend ran inversely to wealth, the percentages ranging from 54 in the poorest districts to 2 in the wealthiest. The opposite was true for the aid assigned to the increase in current expenses, the percentages running from 30 in the poorest districts to 98 in the wealthiest. No trend was apparent in the percentage of aid allocated to the other two items.

"Cities—Population Above 75,000: The six cities with population above 75,000 were not divided into groups. Consequently no trends were obtained."¹³

Stimulus to Local Incentive

This aim is directly antithetical to the one just discussed. Yet it has distinct merit and undoubtedly deserves consideration. The problem is the difficult one of devising a state aid formula which will stimulate sluggish communities to greater local effort at the same time that it makes it possible for the tax burden to be decreased for overburdened localities. Such a goal is difficult but by no means impossible and has been partially achieved in some of the existing state aid legislation in this state.

¹³ Op. cit., pp. 22-23.

For a long while this goal was predominant in the state aid legislation enacted by the various legislatures. It has become relatively less important, however, as the desirability of equalizing opportunities and tax burdens has become more evident.

Such a motive should be seriously considered, however, in devising an effective state aid program. A community should feel a keen sense of responsibility and initiative in connection with the support and administration of those functions which are properly assigned to it. It should be possible through a carefully devised program to arouse sluggish communities to meet their proper responsibilities.

Stimulus to Full Value Assessment

The widespread practice of assessing property at a fraction of its real worth is the root of many evils in our taxing structure. One of the first essentials of good tax administration is honest assessment, and when percentage assessment is recognized by law or practiced by tax officials, subterfuge and discrimination enter into tax administration from the very outset. Yet it would be suicidal folly for many assessors or local politicians to attempt full value assessment.

The proposal has been advanced that the state attempt to bring about this desirable reform by demanding full value real estate assessment as a prerequisite to state aid in New York. The New York State Tax Commission declared in 1931, upon publishing a report on this subject by Dr. Chester Baldwin Pond: "The failure to assess property at fair, full market value and the widespread assessment at varying percentages of full value in the same taxing district have long baffled everybody interested in the proper administration of the general property tax. Our attempts at respectable assessment in New York have had some but nevertheless indifferent success. And with over 100 years of indifferent success, amounting almost to failure, behind us the idea has gradually forced itself upon the Commission that other means to secure justice and proper assessment should be attempted. So we have had one promising expedient, i.e., conditioning state aid to the localities on respectable assessment, made the subject of a special study which constitutes this report."¹⁴

It was declared in this report that more than two-thirds of the towns and villages and almost 40 per cent of the cities in New York assess at less than 70 per cent of full value. The Tax Com-

¹⁴ Foreword to Special Report No. 3 of New York State Tax Commission. Full Value Real Estate Assessment as a Prerequisite to State Aid in New York, by Chester Baldwin Pond.

mission made the following statement in 1927: "It appears probable that as much as 10 per cent at least, of all the real estate taxes paid in New York State should be paid by others than those who are actually paying them. This is over \$60,000,000 a year and thereby involves an annual \$120,000,000 injustice." This constitutes a serious indictment of the New York tax system. "Since 1920 . . . about 10 per cent of taxes on real property have been collected from the wrong persons . . . The cumulative effect of a 10 per cent error is startling when considered over a period of eleven years. Approximately two-thirds of a billion dollars worth of real estate taxes was unfairly collected since 1920, with a consequent total injustice of more than \$1,290,000,000 and all indications are that the actual is greater than the provisional calculations here developed."¹⁵

"The taxes that would normally be displaced among counties and among townships are partly offset by equalization. Small properties are generally discriminated against in favor of the larger ones, it being more difficult to appraise the latter. The larger cities with better assessment facilities are found to assess more closely to full value. But these differences pale into insignificance beside the glaring inequalities of individual assessment in general. In the nation as a whole, it is safe to say that somewhere between 10 and 20 per cent of taxes on real property are unjustly assigned. The New York State displacement is probably well over 10 per cent, which means an annual error of more than \$75,000,000 or a total injustice exceeding \$150,000,000.¹⁶ As the tax on real property increases, these figures will grow correspondingly."¹⁷

The plan proposed by Dr. Pond is that no tax district will be eligible for state aid in any form until the Tax Commission is satisfied that the tax district assesses real estate at full value. "The locality should be allowed a period of grace, one year ought to suffice, in which it must bring its assessments up to the required level if it wishes to share in state aid. The difficulties of accurately determining full value are such that it might prove expedient to term, temporarily at least, all assessments between 90 and 110 per cent of full value as meeting the legal requirement. . . . In the process of time, the limits of full value may be contracted until they closely approximate the 100 per cent mark, for differences will be mutually adjusted through the exchange of data and the employment of accurate methods of assessment."¹⁸

¹⁵ Ibid., pp. 22-23.

¹⁶ The amount of injustice is here determined by multiplying the sum of the misplaced taxes by two, the thought being that to escape one's just share of the tax burden is as great a social injustice as to pay more than a fair proportion.

¹⁷ Ibid., p. 29.

¹⁸ Ibid., p. 152.

While the provision that all forms of state aid be made conditional upon full value assessment seems a somewhat more rigorous plan than can be expediently adopted at present, some modification of the suggestion is entirely feasible.

The full value assessment principle should not affect the sharing of state taxes, inasmuch as they should be regarded as the localities' rightful revenue which comes to them via state channels only because it can be more effectively collected that way.

The subventions which are already conditioned upon a local rate could very properly be further conditioned upon full value assessment.

Full value assessment would constitute genuine relief to real estate. Relief is most needed at the point where tax burdens are unfair and inequitable and the discriminatory assessment (regardless of whether it results from ignorance or design) is one of our most glaring examples of tax injustice.

"The injustice is inherent in the assessment machinery. The causes detailed . . . are too deep-seated to be removed without some incentive. The tendency to please the property owner and to follow accepted practice of under-assessing, the fear of county equalization, the incapacity of assessors, and all the other causes represent chronic disorders and demand a powerful remedy."¹⁹

County assessment would automatically eliminate much of this injustice. Higher grade assessors could be chosen and the difficulties of equalizing among towns would be avoided.

Here again we see the inefficiency, injustice and extravagance attendant upon the present cumbersome and impracticable system of local organization.

Economy of Operation and Efficiency of Administration

The ends of economy and efficiency are served through the operation of state aid as it manifests itself in the taking over of local functions, and in the state supervision which results from the granting of state aid.

Such ends are further served by the reorganization and consolidation of local governments. The desirability of seeking such gains is obvious and every effort should be directed toward securing such governmental reorganization as will promote the more efficient and economical conduct of government. Functions that cannot be successfully administered by a small political unit should be transferred to one of larger size. Vestigial remains of a governmental system appropriate to an earlier period should be abolished.

¹⁹ *Ibid.*, pp. 35-36.

STATE SUPERVISION RESULTING FROM STATE AID

The early days of unconditioned grants have given way to an increasing measure of state supervision of local finances.

Not only are most of the grants conditioned in a way intended to promote equalization, local incentive or some other goal held desirable, but also the states are evincing much more concern with local fiscal procedure.

This concern expresses itself in the setting of definite debt and tax limits for the local governments and in prescribing specified methods of budgeting, accounting, purchasing, assessing, collecting and debt procedure. The latter is by far the more constructive way of assisting local governments to be efficient and economical, and also preserves more of the spirit of home rule.

A state's insistence upon a properly prepared local budget and duly advertised public budget hearings will insure to the local government more citizen control than it now has. Demanding proper methods of procedure will not stifle local initiative. Rather will it safeguard it, inasmuch as it will make possible more interested and intelligent citizen control.

The passage of arbitrary debt and tax limit laws, on the other hand, has much less to commend it. Through such expedients localities of varying needs and abilities are thrown into the same straightjacket with no concern for their individual requirements. The present wave of tax limit laws which is sweeping many states is playing havoc with orderly local government and bringing distress and chaos in its wake. Such rigid limits open the way to juggling of assessments, tampering with sinking fund requirements, curtailment of necessary functions, resort to hasty and ill-devised forms of new tax legislation, and other evil results.

At least 14 states have recently enacted laws setting limits of one kind or another upon the tax-raising powers of local governments. In eight of these states such provisions have been embedded in the state constitutions.

Most of the states have enacted some provisions with respect to local accounting, although these provisions vary greatly and in some instances do not seem to amount to much. Financial reports are required of county offices in 36 states. In some states these cover debts only. Municipal reports are required in 29 states. County budgets and municipal budgets are required in about half the states.²⁰

²⁰ Kilpatrick, Wylie. *State Supervision of Local Finance*, Mimeographed bulletin of the American Legislators' Association. Revised, December, 1934.

A state agency prescribes budget forms for at least some of the local governments in 28 states. Seventeen states have some provision for emergency review of local budgets by a prescribed state agency. The State Tax Commission of New Mexico reviews all local budgets annually.²⁰

State supervision was formerly almost entirely legislative in character and is still mainly of that type. A considerable amount of administrative supervision has developed in recent years, however, and it seems likely that the American states will follow the European practice of emphasizing administrative control.²¹

Finance, health, education, dependency and delinquency, and municipally owned or operated utilities have been the local functions which have called forth the greatest amount of state supervision. The control over finance has been the most sweeping, manifesting itself in the regulation of taxation, accounts, budgets and indebtedness.

DESCRIPTION OF PRESENT SYSTEM OF STATE AID IN NEW YORK STATE

New York State shares the following taxes with local governments: motor vehicle registration tax, chauffeurs' license tax, franchise tax on net income of business corporations, personal income tax, license tax on billiard rooms, license tax on real estate brokers and salesmen, franchise tax on income of financial institutions, motor fuel tax, mortgage tax, beer, wine and liquor tax, and tax on foreign insurance corporations.

Subventions are granted for schools, highways, county health work, county reforestation, old age security and unemployment relief.

Provisions Concerning State Shared Taxes

Motor Vehicle Registration Tax and Chauffeurs' Licenses

Twenty-five per cent of the collections within the city of the fees for motor vehicle registration and chauffeurs' licenses is returned to New York City for the general fund. Twenty-five per cent of the collections within a county is returned to it for use on town highways and county roads. New York is the only city to share in the proceeds of this tax.²²

²¹ Wallace, Schuyler C., *State Administrative Supervision Over Cities in the United States*, pp. 272-273.

²² Vehicle and Traffic Law, section 73, subdivisions 3 and 4.

Franchise Tax on Net Income of Business Corporations

One-third of the revenues of this tax, exclusive of interest and penalties, is returned to cities, towns and villages in proportion to the average value of the tangible property of the corporation located in the given governmental unit. The State Comptroller, upon making payments to the treasurers of the several counties, indicates the portion to be credited to any city, town or village within the county on account of the location therein of the principal financial office or property.²³

One-third of the entire allotment of such revenues in any town in Onondaga county is distributed to the several school districts in such town.

One-third of the allotment of the town of Greenport, Columbia county, is further distributed among the water districts. The balance is retained for general town purposes.

Personal Income Tax

Fifty per cent of the proceeds of the personal income tax, after deductions for refund fund, are normally distributed to cities, towns and villages on the basis of the assessed valuation of real property.²⁴

Personal income tax rates were doubled in 1932, 1933 and 1934. The object of this temporary increase was for the support of government, . . . for the relief of unemployed persons and the alleviation of distress occasioned by the present economic depression. One-half of the revenues derived from the doubled rates is distributed according to Art. 16, section 382. The remainder goes into the general fund of the state. Hence, during the period of this temporary increase the local governments receive one-fourth and the state three-quarters of the entire proceeds.²⁵

Payments made to the City of New York are for the reduction of taxation of the city.

The supervisors shall, with the approval of the town board, distribute not more than one-third of the allotment to any town among the several school districts within the town in proportion to the assessed valuation of the real property of such school districts. The amount so distributed to any school district for any one year shall not exceed one-fourth of the amount raised by taxation in such school district for school purposes during the preceding year. The remainder shall be used for general

²³ Article 9-A, Tax Law.

²⁴ Article 16, section 382, Tax Laws.

²⁵ Article 16, section 351-c.

town purposes. The town board, by resolution, may direct the supervisor to retain all such moneys allotted to the town, in which case none of this revenue is distributed to the school districts but all is audited to general town purposes.

License Taxes on Billiard Rooms

A minor license tax is imposed on billiard and pocket billiard rooms for the privilege of doing business in the state, exclusive of Buffalo and New York City. One-half of the revenue is returned to the town, city or village where collected.²⁶

License Tax on Real Estate Brokers and Real Estate Salesmen

This tax is imposed for the privilege of doing business in cities, counties over 110,000 population, and several other specified counties. One-half of the proceeds are returned to the cities where collected in cities, and to the counties where collected in counties.²⁷

Franchise Tax on Income of Financial Institutions

The local governments receive all of the franchise tax on domestic financial institutions and from national banks. The state receives all of the tax on foreign concerns.

The localities' share is distributed to cities, villages and towns and other local districts of the county in which the principal office is located, in proportion to the assessed valuation of the taxable property in the units of local government wherein the financial institutions are located. If the principal office is located in Buffalo or New York City, the tax is all paid to the city.²⁸

Motor Fuel Tax

A tax of three cents per gallon is levied upon sales of motor fuel within the state. Five per cent of the collections within the state, after providing for the reimbursement fund, is given to New York City to be paid into the general fund for the reduction of taxation.

Twenty per cent of collections, after providing for reimbursement fund, is distributed among counties in proportion to town highway mileage. Such moneys are placed in the state aid fund provided by section 320-b to be used for purposes of such section.²⁹

²⁶ Article 31, Penal Law.

²⁷ Article 12-a, Real Property Law.

²⁸ Article 9-b, Tax Law.

²⁹ Article 12-a, Tax Law.

Mortgage Tax

One-half of the proceeds from a one-half of one per cent mortgage tax on real property within the state is returned to cities, towns and villages on the basis of real property covered by the mortgages on which the tax was collected. Mortgage tax moneys allotted to cities, towns and villages shall be applied to general expenses.³⁰

Beer, Wine and Liquor Tax

One-half of the revenues from this tax (after necessary deductions for expenses and refund fund) is returned to cities and towns on the basis of population.

An aggregate annual sum of \$500,000 is paid to the police pension fund of New York City.

Three per cent of all the moneys allocated to Buffalo is earmarked for the policemen's and firemen's pension fund.

For the rest the income derived from these taxes goes into the general fund of the local government.³¹

Foreign Insurance Corporations

Agents of foreign fire insurance corporations pay 2 per cent upon all premiums received from insurance upon property located therein to the fire departments of the respective city or village. Foreign mutual fire insurance companies pay a tax of 2 per cent on all gross premiums and premium deposits and assessments received on New York risks. Ten per cent of these taxes goes to the Firemen's Association of the State of New York and the balance to the various local fire departments.³²

Provisions Concerning State Subventions

Education and highways have been the two functions which have received the most substantial grants from the state. Educational subventions from current tax revenues were introduced in 1851 and have increased steadily since that time. "These growing aids did not keep pace with local school expenditures, however, until within the last decade. In 1885 they supplied over 20 per cent of local school revenues. In 1910 they amounted to approximately 10 per cent of such revenues, and in 1920 to

³⁰ Article 11, Tax Law.

³¹ Alcoholic Beverage Control Law.

³² Insurance Law, section 133 and sections 149-a and 149-c.

12 per cent. Beginning in 1921, they have varied from 20 to 25 per cent of school revenues. It is only recently, also, that any important part of these subventions has been for the purpose of equalizing local tax burdens. The earlier subventions, and a large part of the current ones, have aimed to stimulate local expenditures rather than to offer relief to the local taxpayer.³³

State Subventions for Education

The present plan of state aid for education provides that all school districts, other than one-teacher districts, receive the difference between \$1,500 for each elementary school unit (based on the average number of pupils per teacher) plus \$1,900 for each high school unit and the yield of a 0.6 mill tax on actual valuation of property. In order to obtain these grants the district must expend from local funds an amount equivalent to the yield of a five mill tax. Additional aids are granted for non-resident academic tuition, training classes, transportation, buildings and compensation for the expenses of teachers attending institutes. The minimum aid for any such district is \$425 per teacher. One-teacher districts receive the difference between \$1,500 and the yield of a four mill tax on actual valuation of property.³⁴

The discrimination between city and village districts and the one-teacher rural districts in permitting the former to equalize above the proceeds of a 0.6 mill levy and the latter above the proceeds of a four mill levy, is intended to encourage the consolidation of the one-teacher districts.

In other respects the system favors the poorer districts.

A horizontal 10 per cent reduction was made in state aid to the common school fund in 1933. Full state aid was restored, however, at the special session of the Legislature in 1934.

State Subventions for Local Highways

The state gives to each county an amount equal to the amount paid by the county for the construction or improvement of county and town roads, except that no county shall receive from the state in any year more than \$30 per mile of town highway.³⁵

The counties also receive for use on town highways, 25 per cent of the motor vehicle license fees collected within the respective counties;³⁶ and that proportion of 20 per cent of the motor fuel

³³ Neweomer, op. cit. p. 11.

³⁴ Education Law, article 18, section 491.

³⁵ Highway Law, section 320-b, subdivision 3.

³⁶ Vehicle and Traffic Law, section 73.

tax which the town highway mileage in each county bears to the total town highway mileage in the state.³⁷

The towns receive the difference between \$100 per mile and the yield of a three mill tax. If the tax is less than three mills, they receive state aid equal to the amount of the town tax, but not to exceed \$50 per mile of town highway.³⁸

Cities and villages do not receive state grants for highway purposes and only New York City shares in the revenues derived from the motor vehicle license and motor fuel taxes. Of the former, New York City receives 25 per cent of the collections within the city. Of the latter, it receives 5 per cent of the collections within the state.

Subventions for Public Health

In 1923 a law³⁹ was enacted which granted to counties 50 per cent of the amount expended by them for public health work, if the activities of this nature had been approved by the Commissioner of Health.

Reforestation Grants

In 1929 the state agreed to grant from the general fund an amount not exceeding \$5,000 for any county in any year to provide for the reforestation of lands. The grant is conditioned upon approval by the Conservation Commissioner of the county plan and expenditures.⁴⁰

Old Age Security Grants

An old age security law was enacted in 1930, under the provisions of which the state agreed to reimburse each public welfare district to the extent of one-half the amount expended under the provisions of the act for relief for each aged person and for one-half of the traveling expenses of any person employed for administering old age relief.⁴¹

Emergency Unemployment Relief

The subventions described above, for education, highways, public health, reforestation and old age security, represent permanent policies of state aid for these functions.

³⁷ Tax Law, section 289-d.

³⁸ Highway Law, section 101.

³⁹ Laws 1923, chapter 662.

⁴⁰ Laws 1929, chapter 194.

⁴¹ Laws 1930, chapter 387.

The depression, however, forced the state to enact legislation providing temporary financial assistance to the localities in coping with the problem of emergency unemployment relief. The first legislation of this type was enacted in 1931, when the state agreed to pay municipal corporations or towns 40 per cent of the expenditures for such home relief as was approved by the administration during the emergency period. This amount could be increased at the discretion of the administration, provided the aggregate home relief for the entire state did not exceed \$10,000,000. Of the balance of the appropriation made available by this act, the administration was to apportion proportionately and equitably such sums to municipal corporations during the emergency period of work relief as it might deem advisable.⁴²

Further emergency legislation was enacted in 1932⁴³ when it was provided that the state should pay 40 per cent of the expenditures of a municipal corporation or town for such home relief and/or work relief as was approved by the administration during the emergency period. The administration was permitted, in addition, to make direct grants to a municipal corporation or town for home relief and/or work relief on such conditions as it might prescribe from the funds provided for such purposes.

In 1933,⁴⁴ \$3,000,000 was appropriated for a discretionary fund for direct grants to cities and counties for work relief and/or home relief as provided in the 1931 and 1932 legislation, and to towns for home relief, on such conditions as the administration may prescribe.

Nine million dollars was allocated to a reimbursement fund for payment to cities and counties of 40 per cent of their expenditures for home relief and/or work relief to February 15, 1934,⁴⁵ as provided in the laws of 1931.

In 1934, \$33,000,000 was allocated to the reimbursement fund and \$15,000,000 to the discretionary fund to be used and expended as described in previous laws.

A state debt of \$40,000,000 was authorized on May 17, 1934 (Laws 1934, ch. 717), to provide funds to continue unemployment relief activities from November 15, 1934 to February 15, 1936. Of this money, \$10,000,000 was for the period up to February 15, 1936, \$7,000,000 of this was allocated to a reimbursement fund and \$3,000,000 to a discretionary fund.

⁴² Laws 1931, chapter 798, sections 16-17.

⁴³ Laws 1932, chapter 567.

⁴⁴ Laws 1933, chapter 6.

⁴⁵ Laws 1934, ch. 71, ch. 273.

From the above it is apparent that the different units of local government are receiving state aid as indicated by Tables LXXXIV and LXXXV on pages 402-409.

STATE AID OTHER THAN FINANCIAL

It is customary to consider state aid solely from the viewpoint of financial contributions to local units of government. As a matter of fact, there are many other ways in which the state as the parent unit of government may, with its greater resources and more widespread administrative organization confined only by the geographical boundaries of the state and the legal limits of home rule, assist its local subdivisions. Among these methods may be mentioned the establishment of standards of administrative performance, the requirement of qualifications for candidates to local positions, the development of financial and administrative supervision through field agents or regional representatives and the encouragement of new and better methods through information service to local units. All these represent a type of state aid of the utmost importance since every dollar invested goes to improve local government and increase its efficiency rather than its expenditures.

Of special interest and concern to this Commission are the possibilities that lie in the direction of co-operation between the state and local units, particularly counties.

Co-operation Between the State and the Several Counties

At the outset we must be careful to distinguish between state and county co-operation and outright state centralization. In North Carolina, when, a little less than four years ago, the counties found themselves unable to carry on, the state stepped in. Today more governmental functions have been transferred from the local governments to the state in North Carolina than in any other state in the Union⁴⁶, and under the system property owners have received a sizeable amount of tax relief. The counties in New York State, however, are in no such condition today as were the North Carolina counties in 1931. Here in this state the North Carolina plan is unnecessary and, in the opinion of the Commission, undesirable.

Nevertheless, there are some valuable lessons to be learned from the experience of the Carolinians. State operation has effected in North Carolina a better grouping of children in the schools by

⁴⁶ Wager, Paul W., "State Control in North Carolina," *National Municipal Review*, 23:526 (Oct., 1934).

disregarding county lines, making for a better average load factor and a reduction in the cost of transportation. State operation and maintenance of all highways and roads has resulted in a saving because it has permitted the use of the most adaptable machinery and the most efficient utilization of technical skill.

For our purposes the most valuable example set by North Carolina is to be found in her creation in 1931 of the Local Government Commission, a state agency with supervisory powers over local government finance. Local units may issue neither notes nor bonds without the approval of the commission. Already that commission has performed a real mission⁴⁷. In addition, North Carolina now requires every county to install a budget. Virginia preceded North Carolina in prescribing the county use of budgets, but Virginia did not prescribe a county budgetary office. Other states requiring the counties to employ budgets include California, Kentucky, Ohio and Washington. In Virginia and North Carolina a state agency is maintained to give advice to county officers in budget-making. In New York the State Comptroller furnishes forms for budgets, but only a few of the counties have taken full advantage of the service offered. The fault in this case lies with the counties, and the Commission urges further co-operation along this line.⁴⁸

Since the Legislature has hesitated to act upon the recommendations of the Commission made both in its report of 1932 and its report of 1933,⁴⁹ relative to the establishment of a local government finance board, the Bureau of Municipal Accounts has become a legal clearing house and an increasing source of information for the municipalities and counties. The bureau is without power, however, to prescribe budget systems and enforce their installation by local governments, to prescribe adequate accounting systems, and to furnish periodic audits of all local accounts, or to exercise any definite supervisory power over county and town indebtedness. It would appear that a local government finance board such as has been suggested by the Commission in its earlier reports or some board similar to the Local Government Commission of North Carolina is even more necessary today than it was a few years ago. This joint action on the part of the State and the counties would of

⁴⁷ See Wager, *ibid.*

⁴⁸ By the provisions of article 3 of the General Municipal Law, the counties (as well as the cities, villages and towns) are required to make annual reports to the State Comptroller and to furnish such additional information as the Comptroller may request.

⁴⁹ *Report of the New York State Commission for the Revision of Tax Laws* (1932) Legislative Document (1932), No. 77, pp. 12-16, 227-233; *ibid.* (1933), Legislative Document (1933), No. 56, pp. 53-54.

course be mandatory rather than voluntary, but some co-operation seems essential, under present conditions.

The Commission is not at this time ready to suggest that the proposed local government finance board have any powers other than financial ones, for the counties and other local units are not in such financial and administrative straits as the counties of North Carolina were when the Local Government Commission was set up in that state a few years ago. Some consideration might well be given to that question, however, with the object of ascertaining whether or not the various counties could improve their administrative efficiency to any substantial degree were they to have the help of a central bureau of information and research. This bureau might be a new one, established as an official agency at Albany, or it might be an existent private research bureau. In the latter case, the Legislature would merely charter the private bureau as a state agency. This has already been done in Illinois, where recently the Illinois Municipal League, an organization of local officials throughout the state, was chartered as an official agency of the state government.

If the proposed local government finance board were to be given advisory powers on other than financial concerns of local units, then a more appropriate title should be assigned to the commission. On what subjects would it advise? No categorical answer will be given here, but some suggestions are in order. A commission of perhaps seven technicians should be established, as follows:⁵⁰

A budget adviser to have charge of the installation and enforcement of the budget system in each county, to furnish forms and advice, to maintain a proper accounting system in each county and to advise all local units. This budget adviser should be more than merely a qualified accountant.

An auditor to have charge of the auditing of the accounts of local governments and to head a staff of field agents.

A personnel adviser to draw up salary classification schemes, to prepare civil service examinations and recommend their use by county officers to analyze the reports on employees' compensation and to perform other duties. Some of this is already done by the State Civil Service Commission.

A statistician to co-operate with his fellow officers, particularly the budget adviser and the auditor, in the compilation of tables, charts, and graphs, also to compile statistics on the

⁵⁰ A somewhat similar suggestion has been made with reference to Virginia. See Kilpatrick, Wylie, *Problems in Contemporary County Government*, Charlottesville, Va., 1930, pp. 566-568

various counties for comparative purposes; all of this information should be made available to each county.

A purchasing agent to buy *material* for those counties that wish to utilize a central purchasing office, to prepare forms and lists of standardized articles locally used, and to furnish the counties with current price lists.

An adviser on assessments and collections to co-operate with the State Tax Commission in its effort to bring about equitable property assessments and to prepare assessment manuals and blanks and forms, to compile data bearing upon property values (including the giving of advice as to how to construct tax maps), to stand ready to help in the preparation of assessment rolls, to co-ordinate the collection of taxes in the various counties, to assist in the collection of delinquent taxes and co-operate with the budget adviser in an effort to improve local accounting so as to make accessible information concerning delinquent taxes, and to assist in effecting consolidated liens.

An engineer to maintain a clearing house on engineering matters such as public buildings and improvements thereto, to furnish plans and specifications, to give advice on and perhaps supervise the planning of counties and the awarding of contracts for the construction of public engineering projects, and to collect and dispense information relative to publicly-administered utilities; this would eliminate the exorbitant fees now paid for expert consultant service.

In some cases statutory authorization would be necessary before the desired procedure would be put into practice. For example, in order to co-ordinate the collection of taxes, reducing the number of collectors and allowing some degree of unity of administration, the Legislature might authorize some such system as is employed now in New York City or in Yonkers.

Co-operation in New York between state and county has probably achieved more success in the field of highways than in any other. The reason, of course, is that state law requires such co-operation in maintaining the state and county highways. "County roads," as distinguished from "state-county highways," are administered by the several counties. It has been urged in some quarters that the control of these county roads be transferred to the state, as in North Carolina, but a good bit of reluctance has been encountered. In a few cases this may reflect a public demand for local autonomy, but in most cases it is due to the fact that when county roads are transferred to the state-county system, state aid to the counties concerned is forthwith reduced.

Law enforcement in up-state New York is another governmental function to which advocates of co-operation may point with some degree of pride—although it is readily admitted that still more co-operation would be a good thing. Only 11 of the 48 states in the Union now have systems of state police, and of these New York has the largest—its membership approaching the six hundred mark. This body is of real assistance, particularly in the rural areas of the various counties. County boundary lines are not deterring factors to these state officers, and this results in more effective crime control.

On the whole it may be said that co-operation between the government of New York State and the several governments of the counties in the state is reasonably satisfactory at present. Our main suggestion is the establishment of a local government finance board, to sit at Albany and to exercise supervisory powers over local finances and perhaps advisory powers over other local matters.

RECOMMENDATIONS

The present system of granting state aid to education, which combines the equalization ideal with a demand for local responsibility and a stimulus to consolidation, appears on the whole to be well-devised, although some modifications are necessary. Complete equalization of opportunity cannot be afforded every school child so long as there are 6,184 school districts employing only one teacher.⁵¹

Of these one-teacher districts, 21 had only one pupil; 67 had two pupils; 171 had three pupils; 222 had four pupils and 268 five pupils, according to a report made by the Governor in 1933.

Children in districts (or schools) having from one to five pupils cannot be provided with educational advantages comparable to those received in larger districts, unless extravagant expenditures are made by the state. A small fraction of the money necessary to bring such schools up to creditable standards would be sufficient to provide safe and comfortable transportation of these pupils to larger educational units. The money saved in this way could be used much more effectively in promoting higher educational standards by applying it to the resulting fewer and larger educational units.

⁵¹ There are 8,598 school districts in the state of New York. Of these, there are 6,184 employing one teacher, 589 employing two teachers, 157 employing three teachers, 81 employing four teachers and 927 employing five or more teachers. The last includes 140 central rural schools, which are made up of 660 district schools. From Fourth Report of New York State Commission for the Revision of Tax Laws, p. 70.

If school districts could be completely abolished and the 60 cities and 57 counties of the state be made the units of educational administration, a tremendous stride would have been made toward the equalization of educational opportunities and tax burdens.

The five mill compulsory provision has been criticised as encouraging extravagance in the wealthier districts and resulting in inequality of educational opportunities as between districts.

To substitute for this feature, however, equalization above a compulsory four mill rate, as has been proposed, would remove the differential for one-teacher districts and therefore would destroy the incentive to consolidation which the present law provides.

If the existing school districts could be abolished by constitutional amendment a more equitable plan of equalization could be provided. Under such conditions the plan proposed in the Fourth Report of the New York State Commission for the Revision of the Tax Laws would seem desirable. Under this plan teaching units would be determined as at present. The administrative units would receive the difference between the yield of a four mill tax on full valuation and \$2,500 per teacher unit (\$2,700 in villages employing superintendents and \$2,900 in cities).

The net current expense of the district would be used instead of the total payments as at present. Such a law should specify, however, that the four mill tax actually be levied, and that assessment be made at full value.

The present system of highway aids is less defensible. Under the present law, cities and villages are receiving no help at all from the state for highway purposes, and only New York City receives any share of the motor vehicle and gasoline revenues.

This arrangement seems grossly unfair. The increasing use of automobiles has added tremendously to the costs of city government. The cities have been forced to open up new streets, widen and improve old ones, install traffic lights, and maintain a force of traffic policemen as a result of the advent of the automobile. Highway costs represent approximately 18 per cent of average city government expenditures (including outlays) throughout the country. They are second only to educational costs in the burden imposed on the city budget.

There is clear justification for granting cities and villages aid for this purpose inasmuch as the maintenance of arterial highways running through a city is a function of both state and local significance.

If motor vehicle and gasoline revenues are to be regarded as benefit taxes there is even more striking justification for sharing these revenues with cities and villages. A substantial part of the

benefit received by motorists results from the facilities provided by the municipal governments.

The present system of highway aids is even further to be criticised in that in returning to a county 25 per cent of the revenues collected from motor vehicle fees within that county, counties in which large cities are located receive a share out of all proportion to their needs. The location of a city within a county causes such revenues to assume considerable proportions, but as the city is excluded from sharing in these revenues the county receives for its non-urban highways substantial amounts which are entirely out of proportion to its needs as compared with those of some county which is entirely rural in character.

The law should be changed to provide that cities, villages and counties receive 25 per cent of the motor vehicle fees on the basis of collections.⁵² Cities and villages should also receive some share of the motor fuel tax.

Town administration of highways, at least in the second class towns, should be abolished and the function transferred to counties. The law for highway subventions should then be reorganized providing for larger grants to counties and for grants to cities and villages.

No outstanding criticism of the subventions for public health and reforestation is apparent.

Provision for old age security may soon come to be regarded as a state problem. In view of the tremendous interest—national and state—which this subject is arousing and the numerous commissions now studying various forms of social insurance, definite recommendations on this point do not seem appropriate at this time.

Unemployment relief, in its present scope, is an emergency problem and state aid is apparently being equitably distributed under the present system. A state system of unemployment insurance will furnish local governments substantial relief in this respect.

While it is proper that business franchise and personal income taxes continue to be shared with the local governments, the basis of distribution should be changed. The present system of distributing the former on the basis of the location of the property of the corporation and of sharing the latter on the basis of assessed valuation of real property results in some glaring inequalities. The location of a large corporation in some village or town may result in such large revenues that a local rate is scarcely necessary if at all.

The present distribution of the personal income tax favors the

⁵² This assumes that the recommendation of the commission with respect to the transfer of highway administration from the town to the county will be carried out. Until such time the towns should, of course, receive their fair proportion of state aid.

wealthy communities at the expense of the less favored ones. A much fairer basis of distribution for both taxes would seem to be that of population. The income tax provisions should be revised so that more revenue may be obtained from this levy. Exemptions should be lowered and the rates should be more steeply graded.

The New York law is the most mildly graduated of any progressive income tax law in the country. Rates in other states are usually increased for every one, two or three thousand dollar increase of income. There are only two steps in the New York law. One represents an income increase of \$10,000 and the other of \$40,000. There is no increase of rates above \$50,000.⁵³

The substantial increase of revenues which could be obtained from the personal income tax would afford much needed aid to the local governments.

Relief for such situations as that experienced in the impasse in New York City can be obtained only through providing an increased share of state collected revenues for the cities. The personal income tax if properly drawn and administered offers one of the most promising sources of this revenue.

The same criticism can be made of the financial institutions tax that was made concerning the business franchise tax and the same recommendation would apply to both.

No criticism is offered of the distribution of the mortgage tax, although the tax itself is a hangover from the old personal property tax and should be abolished.

The license taxes on billiard rooms and on real estate brokers and real estate salesmen are relatively unimportant and offer no problem.

The present system of beer, wine and liquor taxation has not been in existence very long. The large revenues obtainable from such taxation and the social considerations entering into the liquor problem, however, make them extremely important in this connection.

A state monopoly plan for the retail sale of liquor is highly recommended by governmental authorities that have made a study of the problem.⁵⁴ The revenues obtained under such a plan should be shared liberally with the local governments. A 50 per cent distribution with cities, towns and counties is suggested. This should be distributed among those cities and counties where sales are made on the basis of population. There is no justification for earmarking the proceeds for any particular purpose as is done in New York City.

⁵³ A law passed in February, 1935, provides for seven steps representing increases of one or two thousand dollars each.

⁵⁴ Report of the National Municipal League Committee on Liquor Control Legislation, January, 1934.

It cannot be expected that every form of state aid will serve all of the goals which have been discussed. Some of them are much more important in some connections than in others. Each form of state aid must be considered in the light of the peculiar conditions surrounding it, and then a general critical survey be made of the system as a whole. If the state aid system is revised in accordance with these suggestions, the numerous goals mentioned above will all be met in one way or another.

One of the most important and far-reaching goals will be achieved in the stimulus to reorganization and consolidation of local governments. Once this goal has been effected the equalization of opportunity and tax burden can proceed apace.

Full value real estate assessment will be encouraged by the definite requirement on the part of the state that the educational grants are conditioned on 100 per cent assessment.

Local incentive will be stimulated by the matching provisions of the state government in connection with several functions.

The greater state assistance which will go to overburdened communities will make possible a reduction of the tax rate in particularly hard pressed communities. Also, the increased amount of state shared taxes and the economies resulting from reorganization and more effective fiscal procedure will ease the financial burdens of the local governments.

The state's insistence that the local governments use approved methods of budgeting, reporting, purchasing, accounting, auditing, assessing and collecting will sweep away many governmental abuses. Such regulation, so far from destroying local autonomy, will increase it.

Finally, a large share of home rule and local self-determination will be possible for the communities under the plan outlined. Simplified administration, clearly defined responsibility and intelligible reports will usher in a new era of local citizen control.

The pressure of events will force the continuance and increase of state aid. Expanding activities of local governmental units will necessitate larger and larger revenues. Few taxes can be effectively administered by local units. This has been strikingly evidenced by the futile endeavors of New York City during the last several months to devise a tax which would be practical and expedient for the city to levy.

Local units cannot meet the problem. Even if their political handicaps were removed by legislative action, their economic and geographical handicaps would still be insurmountable. The administration of most taxes is beyond their scope. To permit them unlimited powers in devising and carrying out new levies is to invite confusion.

An orderly solution must necessarily come through the state and it must come in such a way that local initiative is not thereby stifled.

As a matter of practical expediency, the state will have to serve as collecting agency for the localities with respect to a number of taxes and will have to share with the localities the burden of performing a number of functions which are of both state and local significance.

The state's responsibility in the matter is a heavy one. Important decisions concerning the functions and taxes to be shared and the political units with which they are to be shared must be made. A balanced and carefully devised system of state and local relationships is necessary.

A glance at Table LXXXIV on pages 402-407 indicates how the problem is complicated by the great number of minor districts. The problem of supervising administrative procedure is magnified out of all proportion by these tiny units. Equalization of opportunity becomes entirely impossible without virtually complete state support of some of the districts.

A defensible system of state aid is dependent at the outset upon a thorough-going reorganization and consolidation of local units. It seems largely a waste of effort to devise a complicated system to fit the present cumbersome set-up.

The Commission recommends:

I. That the Education Law be amended to provide for reorganization and consolidation of existing school districts.

II. That following the adoption of such an amendment the state aid formula in the Education Law be revised as suggested in the Fourth Report of the New York State Commission for the Revision of the Tax Laws, as follows: (a) Determine the teaching units as at present; (b) use the net current expense of the district instead of the total payments as at present; (c) use twenty-five hundred dollars as a fair amount per teacher unit for current expense in supervisory districts, twenty-seven hundred dollars in villages employing superintendents, and twenty-nine hundred dollars in cities, the state to give the difference between a four mill tax on actual valuation and such amount for each teacher unit. The minimum provision of four hundred and twenty-five dollars per teacher to be repealed. The law should expressly provide that the four mill tax actually be levied and that assessment be made at full value.

III. That the Constitution be amended to provide for the permissive abolition of town administration of highways and the transfer of this function to the counties.

IV. That the Highway Law be amended so that cities and villages as well as counties should receive 25 per cent of the motor vehicle fees collected therein; and that cities and villages including New York City receive 20 per cent of the total motor fuel taxes distributed on the basis of the mileage of arterial highways in such cities and villages; and that counties receive 30 per cent of the total motor fuel taxes distributed on the basis of highway mileage.

V. That the Tax Law be amended to provide that the personal income and business franchise taxes be distributed on the basis of population instead of as at present distributing the former on the basis of assessed valuation of real property and the latter on the basis of location of the property of the corporation.

VI. That the rates of the income tax law be revised by lowering exemptions and by grading rates more steeply in order that more revenue may be obtained and that the tax burden may be more equitably distributed.

VII. That the financial institutions tax be distributed on the basis of population rather than as at present on the basis of the assessed valuation of the taxable property in the units of local government wherein the financial institutions are located.

VIII. That New York employ the state monopoly plan for the retail sale of liquor and distribute 50 per cent of the revenues obtained therefrom among those cities, towns and counties where sales are made on the basis of population.

IX. That any increase in state aid during the present emergency should be contingent upon a corresponding decrease in the local tax burden.

X. That power shall be given to the proposed state local government finance board to insure the carrying out of the preceding recommendations and that this board be given the following additional powers:⁵⁵

(a) To prescribe appropriate budget systems and to work with local officials in their installation.

(b) To prescribe an adequate and up-to-date accounting system for all local units and to assist in installing such a system.

(c) To provide for a periodic audit of all local accounts at the expense of the municipality.

(d) To examine all local budgets with special reference to their provisions for debt service, deficiencies and delinquencies,

⁵⁵ The Commission has repeatedly recommended state supervision of this character. See 1932 and 1934 reports.

with power to issue orders binding upon local authorities with reference to these items.

(e) To approve all local bond issues in excess of the following percentages of assessed value of taxable property:

1. County—5 per cent;
2. City—10 per cent;
3. Village—3 per cent;
4. Town—2 per cent;
5. Special district—5 per cent; and
6. School district—5 per cent.

In no case shall the combined debts of overlapping local units, other than the county, exceed 10 per cent without the consent of the proposed state board. If local authorities cannot agree on the apportionment of indebtedness, the board shall serve as arbitrator to allocate the sums.

(f) To approve tax rates for all purposes, including debt service, in excess of the following percentages of the assessed value of taxable property:

1. County—1 per cent;
2. City—3 per cent;
3. Village—2 per cent;
4. Town—1 per cent;
5. Special district—1 per cent; and
6. School district—1 per cent.

In no case shall the combined tax rate of overlapping local units, other than the county, exceed 3 per cent without the consent of the state board. If local tax authorities cannot agree on the apportionment of this amount, the state board shall serve as arbitrator to allocate the sums.

(g) To prescribe local assessment procedure and check local assessments.

(h) To approve budgets of all school districts obtaining more than one-half of their revenues from state funds and of all other local units obtaining more than one-third of their revenues from state funds. In the absence of such approval any state money in excess of one-half and one-third respectively shall be withheld.

(i) To gather, edit and publish statistical material dealing with local finance.

(j) To make efficiency studies at the request of local units of government.

(k) To co-operate with the various state departments which are urging the extension or improvement of local governmental

service, in order to reconcile their demands with local resources.

(l) To co-operate with the New York State Conference of Mayors and Other City Officials, and with local officials interested in improvement of local government in New York.

(m) To provide a division of appeal to hear appeals from decisions of its administrative officers.

(n) To withhold from units all or part of the state aid payable to any local unit in excess of the amount paid in the year 1930 as a penalty for failure on the part of the local units to conform to the foregoing requirements of the local government board.

It is suggested further that the cost of all services of the board to local units shall be assessed against the local units concerned.

In no case shall any sums in excess of that paid by the state to a given local unit in 1930, for all state tax distributions and state aids, be paid to such local unit if the sum of the local property tax levy for all purposes including debts plus such excess exceed the amount which would be obtained by the levy of a tax at the following rates on assessed values:

1. County—1.5 per cent;
2. City—3.0 per cent;
3. Village—2.0 per cent;
4. Town (general and highway)—1.5 per cent;
5. Special district—1.0 per cent;
6. School district—1.0 per cent;
7. For all overlapping jurisdictions combined—4.0 per cent.

In case of disagreement among local authorities in the apportionment of this levy, the local government board shall determine the allocation of the levies. For cities of 100,000 population and over, instead of the above 3 per cent, the limit applicable shall be the constitutional tax limit of 2 per cent, which does not include levies for debt service.

To meet the situations which may arise because of the difficulty of estimating accurately at the time the local budgets are prepared the amount which may be expected from the state, it is suggested that any surplus state money accruing to the credit of a local unit arising from the circumstance that the actual receipts of state money properly assignable to a particular local unit exceed the amount which such unit may receive, because the amount to be received has been underestimated in the local budget, shall be carried forward to the budget of the next succeeding year and applied toward the reduction of local property taxes.

TABLE LXXXIV
PRESENT DISTRIBUTION OF STATE AID

UNIT OF GOVERNMENT RECEIVING AID	SUBVENTIONS					
	Education	Highways (See also columns under motor vehicle and motor fuel taxes)	Health	Reforestation	Old age security	Unemployment relief
New York City.	\$1,500 for each elementary school teacher plus \$1,900 for each high school teacher, minus an amount equal to yield of 0.6 mill tax. Additional aid for tuition, transportation and buildings, and compensation for expenses of teachers attending institutes. Minimum \$425 per teacher, conditional on five mill local expenditure.	None.	None.	None.	One-half of amount expended under provisions of old age security law.	Forty per cent of expenditures for work or home relief. Additional discretionary grants.
Other cities. (59)		None.	None.	None.	Same as above for Kingston, Oswego, Newburgh and Poughkeepsie.	Forty per cent of expenditures for work or home relief. Additional discretionary grants.
Villages. (553)		None.	None.	None.	None.	None.

Counties,..... (57 exclusive of 5 New York City counties.)	None.....	An amount equal to the county's con- tribution for high- way improvement not to exceed \$30 per mile of town high- way.	Fifty per cent of ex- penditures for county health work if they have been approved of by Commissioner of Health.	Sum not exceeding \$5,000 for any county in any year.	Same as above for counties exclu- sive of cities and towns enume- rated.	Forty per cent of ex- penditures for work or home relief. Ad- ditional discretion- ary grants.
Towns..... (932)	None.....	Difference between \$100 per mile and yield of 3 mill tax. If tax is less than 3 mills, amount equal to tax up to \$50 per mile.	None.....	None.....	Same as above for town of New- burgh.	Forty per cent of ex- penditures for home relief. Additional discretionary grants.
School districts,..... (8,477 outside cities and villages and excluding non- operating dis- tricts.)	In one-teacher districts the differ- ence between \$1,500 and the yield of a 4 mill tax. Additional aid as in cities. In other districts same as cities.	None.....	None.....	None.....	None.....	None.
Special districts for various purposes. (2,450)	None.....	None.....	None.....	None.....	None.....	None.

TABLE LXXXIV—Continued
PRESENT DISTRIBUTION OF STATE AID

TAXES SHARED WITH LOCAL GOVERNMENTS					
UNIT OF GOVERNMENT RECEIVING AID	Motor vehicle registra- tion and chauffeurs' licenses	Franchise tax on net income of business corporations	Personal income tax	License tax on billiard rooms	License tax on real estate brokers and real estate salesmen
New York City	Twenty-five per cent of col- lections in city for general fund.	Cities, towns and villages receive one-third of revenue based on average value of tangible property of corporation locat- ed therein.	Cities, towns and villages re- ceive one-quarter of revenue after deduction for refund fund, distributed on basis of assessed valuation of real property.	None	One-half of proceeds collected therein.
Other cities (59)	None	Cities, towns and villages receive one-third of revenue based on average value of tangible property of corporation locat- ed therein.	Cities, towns and villages re- ceive one-quarter of revenue after deduction for refund fund, distributed on basis of assessed valuation of real property.	One-half of proceeds collected therein (Buffalo not includ- ed).	One-half of proceeds collected therein.
Villages (553)	None	Cities, towns and villages receive one-third of revenue based on average value of tangible property of corporation locat- ed therein.	Cities, towns and villages re- ceive one-quarter of revenue after deduction for refund fund, distributed on basis of assessed valuation of real property.	One-half of proceeds collected therein (Buffalo not includ- ed).	None.

Counties..... (57 exclusive of 5 New York City counties).	Twenty-five per cent re- turned to county where collected for use on town highways and county roads.	None.....	None.....	None.....	One-half of collection in county outside of city.
Towns..... (932)	Twenty-five per cent re- turned to county where collected for use on town highways and county roads.	Cities, towns and villages receive one-third of revenue based on average value of tangible property of corporation lo- cated therein.	None.....	One-half of collections outside of city or in- corporated village.	None.
School districts..... (8,477 outside cities and villages and excluding non-op- erating districts.)	None.....	School districts in Onondaga County receive one-third of town revenues.	May share at discretion of town board.	None.....	None.
Special districts for vari- ous purposes, (2,450)	None.....	One-third of allotment of town of Greenport, Columbia County is distributed among water districts.	None.....	None.....	None.

TABLE LXXXIV—Concluded
PRESENT DISTRIBUTION OF STATE AID

TAXES SHARED WITH LOCAL GOVERNMENTS — (Concluded)					
UNIT OF GOVERNMENT RECEIVING AID	Franchise tax on income of domestic financial institutions and national banks	Motor fuel tax	Mortgage tax	Beer, wine and liquor tax	Foreign insurance corporations
New York City.....	All, when principal office is located in city.	Five per cent of collections in state after providing for reimbursement fund. Paid into general fund for reduction of taxation.	One-half of proceeds of mortgage tax on all real property there- in. For general ex- penses.	\$500,000 annually for police pen- sion fund.	Ninety per cent to local fire depart- ment.
Other cities..... (59)	Cities, villages, towns and other local districts receive all of fran- chise tax on domestic financial institutions and national banks. Distribution in proportion to assessed valuation.	None.....	One-half of proceeds of mortgage tax on all real property there- in. For general ex- penses.	Fifty per cent of revenues after deduction of expenses minus \$500,000 paid to N. Y. City. Beer, wine and liquor revenues distributed separately on basis of population of towns and cities within which sales were made.	Ninety per cent to local fire depart- ment.
Villages..... (555)		None.....	One-half of proceeds of mortgage tax on all real property there- in. For general ex- penses.	None.....	Ninety per cent to local fire depart- ment.

Countries..... (57 exclusive of 5 New York City counties).	None.....	That proportion of 20% which town highway mileage bears to total town highway mileage in State. Placed in State aid fund for use on town highways.	None.....	None.....	None.
Towns..... (932)	Cities, villages, towns and other local districts receive all of fran- chise tax on domestic financial institutions and national banks. Distribution in proportion to assessed valuation.	None.....	One-half of amount collected outside of cities.	Fifty per cent of revenues after deduction of expenses, minus \$500,000 paid to N. Y. City. Beer, wine and liquor revenues distributed separately on basis of population of towns and cities within which sales were made.	None.
School districts..... (8,477 outside cities and villages and ex- cluding non-operat- ing districts.)	Cities, villages, towns and other local districts receive all of fran- chise tax on domestic financial institutions and national banks. Distribution in proportion to assessed valuation.	None.....	None.....	None.....	None.
Special districts for vari- ous purposes. (2,450)	Cities, villages, towns and other local districts receive all of fran- chise tax on domestic financial institutions and national banks. Distribution in proportion to assessed valuation.	None.....	None.....	None.....	None.

TABLE LXXXV
AMOUNT OF STATE AID IN 1933

SUBVENTIONS							
	Education	Highways	Health	Reforestation	Old age security	Unemployment relief	Total subventions
New York City.....	\$46,452,120	.....	.....	.....	\$4,541,678	\$11,732,764	\$62,726,562
Other cities.....	22,014,809	.....	.....	.....	Kingston 29,940 Oswego 24,232 Poughkeepsie 38,518 City and town of Newburgh 44,361	10,908,028	33,059,838
Villages.....	7,900,032	.....	.....	.....	.....	.....	7,900,032
Counties.....	.....	\$402,819	\$550,375	.....	3,210,247	1,968,764	6,132,205
Towns.....	.....	3,425,281	.....	.....	(See Newburgh above)	(Included in county figures)	3,425,281 (Not including unemployment relief).
School districts.....	27,375,551	.....	.....	.....	.....	.....	27,375,551
Special districts.....	.....	.....	.....	.....	.....	.....	.....
Totals.....	\$103,742,512	\$3,828,100	\$550,375	No grants since 1932.	\$7,889,028	\$24,009,556 (Exclusive of funds received from Federal Government).	\$140,619,569

TAXES SHARED WITH LOCAL GOVERNMENTS

	Motor vehicle registration and chauffeurs' licenses and motor cycle tax	Franchise tax	Personal income tax	License tax on billiard rooms	License tax on real estate brokers and salesmen	Financial institutions tax	Motor fuel tax	Mortgage tax	Beer, wine and liquor tax	Tax on foreign insurance companies	Total taxes shared	Subventions and taxes shared, total
New York City	\$3,885,808	\$6,043,493	\$3,746,818	.....	\$127,440	\$3,033,150	\$1,440,286	\$456,292	\$2,192,420	Foreign mutual companies \$12,904 Foreign fire insurance companies 26,476	\$20,965,084	\$83,691,643
Other cities .....	.....	2,190,009	984,274	\$8,686	26,010	252,069	.....	192,556	865,030	Foreign mutual companies, 34,847 (Includes village share). Foreign fire insurance companies 251,487	4,805,028	37,364,966
Villages .....	.....	(See note).	(See note).	881	.....	(See note).	.....	(See note).	.....	(Included above).	1,000,831 (See note).	8,900,913
Counties	2,465,283	.....	.....	.....	18,966	.....	5,761,145	.....	.....	.....	8,245,394	14,377,599 (Including town unemployment relief).
Towns	4,203,999	783,068 (See note).	929,820 (See note).	1,431	.....	8,881 (See note).	.....	329,950	1,687,993	.....	6,944,962 (See note).	10,370,243 (Excluding unemployment relief).
School districts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	27,375,551
Special districts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals	\$10,554,998	\$9,016,570	\$5,660,912	\$11,008	\$172,416	\$3,294,100	\$7,201,431	\$978,798	\$4,745,403	\$325,714	\$41,961,349	\$182,580,918

This table has been compiled from statistics appearing in Tables 2, 33, and 34 of the 1933 Report of the New York State Tax Commission, the 1934 Report of the Firemen's Association, the 1933 Report of the Department of Audit and Control, and from information obtained from the offices of the New York State Tax Commission, the Comptroller of the City of New York, and the Temporary Emergency Relief Administration. The distribution of unemployment relief to other cities and counties represents an estimate based on figures obtained from the State Tax Commission and the TERA.

NOTE.—In accordance with footnote 4 of Table 2 of the Report of the New York State Tax Commission for 1933, there has been excluded from the total of the town column and included in the total of the village column \$1,000,000 representing an estimate of the amount distributed to the villages of the franchise, financial institutions, mortgage and motor vehicle taxes.

Chapter XII

THE PERSONNEL PROBLEM IN NEW YORK STATE'S LOCAL GOVERNMENTS

JUST as the finest automobile can be wrecked by a wilful or incompetent driver, so the machinery of government is ultimately dependent upon its personnel for efficient operation. In fact, since governments exist to furnish services rather than to manufacture commodities, it is more than likely that the quality of their personnel is even more significant than in the case of industry and trade. The problem of recruiting and maintaining a loyal and qualified force of employees has received the most careful attention of progressive executives in the business world. The long delayed recognition of its importance in government is growing among those interested in public administration.

New York has traditionally been in the forefront of the movement toward improved personnel policies. The New York State Civil Service Commission was established in the same year as the United States Civil Service Commission (1883)¹ and has succeeded in raising the state service to a high level of efficiency. The same cannot be said, however, of the local government service in the state, to which this section of the report is devoted, although in the year 1921-1922 over two-fifths of the expenditures of New York State counties was chargeable to the payroll item.² That its importance for many local units today is not much less is indicated by Table LXXXVI, which shows for each city in the state outside Greater New York (in 1927 and in 1933) the ratio between total expenditures and total payroll expenditures, the payroll expenditure per capita and the number of employees per 10,000 population.

EXTENT OF THE CLASSIFIED LOCAL SERVICE

The Constitution (Art. V, Sec. 6) provides that "appointments and promotions in the civil service of the state, and of all the civil divisions thereof, including cities and villages, shall be made according to merit and fitness, to be ascertained, so far as practicable, by examinations, which, so far as practicable, shall be competitive."

¹ For an account of early civil service legislation in New York, see *People ex rel. McClelland v. Roberts*, 13 Misc. 448.

² Special Joint Committee on Taxation and Retrenchment, *Report* (1923 Legislative Document 55), p. 237.

RELATIVE PAYROLLS AND NUMBER OF EMPLOYEES, CITIES OF NEW YORK STATE (EXCEPT NEW YORK CITY),
1927 AND 1933¹

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	TOTAL PAYROLL				PERCENTAGE RATIO TO TOTAL EXPENDITURE ³		NUMBER OF EMPLOYEES PER 10,000 POPULA- TION ²	
	AMOUNT		PER CAPITA ²		1927	1933	1927	1933
	1927	1933	1927	1933				
Albany.....	\$2,500,575 66	\$2,932,535 25	\$19 63	\$23 02	26 6	32 0	159 2	146 8
Amsterdam.....	355,277 20	331,556 06	10 20	9 52	24 2	18 7	85 9	75 0
Auburn.....	435,272 63	412,272 63	12 43	11 25	35 0	20 4	111 0	52 7
Batavia.....	171,590 75	127,962 34	9 88	7 36	18 2	15 3	99 0	80 6
Beacon.....	92,085 27	102,217 09	7 72	8 57	17 5	16 6	89 7	55 3
Binghamton.....	1,165,406 95	1,083,577 13	15 20	14 26	24 3	26 4	137 7	91 0
Buffalo.....	14,956,708 89	13,059,800 69	26 10	22 79	33 8	30 4	226 5	123 1
Canandaigua.....	63,590 37	52,773 90	8 43	7 00	23 4	17 9	172 4	8 8
Cohoes.....	231,669 60	4 183,590 00	10 84	4 7 90	22 1	18 6	122 3	90 0
Corning.....	123,659 55	94,479 84	7 84	5 99	24 7	13 2	114 1	71 6
Cortland.....	52,048 72	52,870 02	3 46	3 51	9 2	7 3	178 8	95 7
Dunkirk.....	215,237 74	213,514 15	12 09	11 99	21 6	18 5	147 2	106 2
Elmira.....	554,809 88	558,013 56	11 71	11 77	26 0	19 8	144 3	94 5
Fulton.....	140,177 26	115,361 25	11 25	9 26	21 3	13 7	175 7	110 7
Geneva.....	132,598 21	134,749 28	8 26	8 39	17 1	22 3	145 8	124 6
Glen Cove.....	148,394 46	176,690 00	12 98	15 46	18 0	19 2	103 2	97 1
Glens Falls.....	477,856 08	256,219 54	25 79	13 83	59 8	25 6	229 9	132 2
Gloversville.....	212,438 38	195,066 40	9 92	8 44	26 6	21 8	134 2	75 8
Hornell.....	109,339 31	90,228 00	6 73	5 55	15 3	14 0	117 5	78 2
Hudson.....	34,790 00	32,920 00	6 87	6 72	18 6	18 3	126 4	77 8
Ithaca.....	235,895 33	229,586 39	11 39	11 09	23 8	17 0	144 9	116 4
Jamestown.....	851,515 16	670,890 51	18 86	14 85	23 4	24 2	186 2	130 9
Johnstown.....	88,643 96	88,643 73	8 21	8 21	13 4	18 8	110 1	62 0
Kingston.....	521,789 14	254,370 00	18 58	9 08	35 1	16 1	245 7	76 9
Lackawanna.....	249,105 00	456,983 98	10 40	19 08	14 9	23 9	125 3	175 8
Little Falls.....	34,520 40	87,663 00	7 61	7 89	22 1	23 1	132 4	116 2
Lockport.....	274,820 00	340,893 25	11 87	14 72	24 1	25 0	124 4	128 7
Long Beach.....	559,740 00	294,089 00	96 22	50 56	15 0	27 1	587 9	256 1
Mechanicville.....	51,926 55	30,059 95	6 55	3 79	15 3	7 8	83 3	31 5
Middletown.....	212,142 89	154,721 42	9 97	7 27	21 8	20 5	142 1	60 6
Mount Vernon.....	1,024,919 65	1,378,167 11	16 67	22 41	18 0	22 9	156 8	130 1
Newburgh.....	340,885 78	436,593 29	10 90	13 96	17 5	21 8	118 0	86 7
New Rochelle.....	1,276,526 62	1,508,737 87	23 64	27 94	22 3	27 4	127 1	168 9
Niagara Falls.....	1,500,943 56	1,025,823 30	19 89	13 59	29 8	18 4	120 7	88 4
North Tonawanda.....	165,317 75	211,129 52	8 69	11 10	12 6	18 1	88 9	72 6

TABLE LXXXVI—Concluded
RELATIVE PAYROLLS AND NUMBER OF EMPLOYEES, CITIES OF NEW YORK STATE (EXCEPT NEW YORK CITY),
1927 AND 1933¹

	TOTAL PAYROLL				PERCENTAGE RATIO TO TOTAL EXPENDITURE *		NUMBER OF EMPLOYEES PER 10,000 POPULA- TION ²	
	AMOUNT		PER CAPITA ²		1927	1933	1927	1933
	1927	1933	1927	1933	1927	1933	1927	1933
Norwich.....	\$38,224 14	\$38,179 68	\$4 32	\$4 56	11.6	10.5	298.4	69.2
Ogdensburg.....	118,946 20	66,900 00	7 03	6 96	22.6	10.4	141.3	31.5
Olean.....	156,553 32	139,600 72	7 18	6 41	13.9	10.4	93.2	76.2
Oneida.....	122,028 31	94,162 25	9 66	8 92	11.3	18.8	125.0	125.0
Oneonta.....	77,760 00	58,400 00	6 20	4 66	13.2	13.2	123.6	72.6
Oswego.....	268,237 41	327,926 45	11 84	14 48	26.2	20.3	144.8	60.0
Plattsburg.....	83,126 00	59,102 50	6 23	4 43	20.8	14.3	113.9	67.4
Port Jervis.....	67,598 99	67,598 87	6 64	6 60	18.0	9.6	134.7	95.7
Poughkeepsie.....	316,823 10	352,984 37	7 86	8 76	15.1	11.9	86.1	58.6
Rensselaer.....	79,032 00	43,272 00	7 04	3 86	13.4	7.5	98.9	86.4
Rochester.....	6,517,151 80	6,000,609 31	19 86	18 31	23.9	27.2	174.4	136.6
Rome.....	133,157 92	63,631 00	4 12	4 95	11.2	2.7	140.0	44.8
Salamanca.....	104,339 24	58,314 28	10 89	5 57	18.0	10.3	497.0	57.4
Saratoga Springs.....	104,134 00	210,825 65	12 46	16 02	21.8	22.0	132.1	113.1
Schenectady.....	1,895,137 04	1,244,890 00	19 81	13 01	30.2	43.5	234.9	127.3
Syracuse.....	3,689,929 21	3,131,716 23	17 63	14 96	21.7	19.7	138.0	72.5
Tonawanda.....	184,449 52	158,443 00	14 55	12 49	21.5	22.3	108.0	74.9
Troy.....	973,956 00	944,825 00	13 39	12 98	26.4	16.8	115.4	77.1
Utica.....	1,354,235 00	1,348,325 00	13 31	13 25	65.4	62.1	106.9	81.5
Watertown.....	532,467 83	498,036 97	16 53	15 46	25.7	22.9	151.5	109.0
Watervliet.....	171,223 00	191,118 00	10 65	11 88	28.9	33.7	138.7	82.1
White Plains.....	732,769 10	1,080,371 10	20 45	30 15	17.7	24.6	161.0	134.5
Yonkers.....	4,326,295 50	3,890,998 00	32 13	28 90	34.5	29.4	155.1	155.3
Total upstate cities ³	\$51,787,970 89	\$47,467,269 58	\$18 39	\$16 85	26.0	24.5	163.6	108.4

¹ Computed from the annual reports of the New York State Civil Service Commission. There are omissions and inconsistencies in some of the figures reported (where for any class the payroll but not the number of employees was reported, or vice versa, the omission is indicated in the footnotes below), but the general picture is believed to be fairly accurate.
² 1930 populations have been used.
³ I. e., governmental cost payments (including municipal utilities) plus per-

manent improvements; based on the figures in the State Comptroller's Special Report on Municipal Accounts.
* Excludes labor class.
† Excludes non-competitive class.
‡ Includes only competitive class and unclassified service.
§ No data available for Sherrill.

Under the Civil Service Law there has been since 1899³ in each city a city civil service commission of three members appointed by the mayor or chief appointing officer for six-year overlapping terms. The chief responsibility for the enforcement of the constitutional provision, however, is on the State Civil Service Commission, which not only exercises a considerable degree of control over the city commissions,⁴ but also administers the civil service law for all other units of local government in the state. Under the law it is required to make rules for the classification of positions, appointments, promotions and examinations in such civil divisions of the state (except cities) "as after due inquiry by the commission shall be found practicable."⁵

It is the rules of the commission, therefore, which prescribe the content of the word "practicable" and hence the actual application of the merit system to the local government service. The following tabulation shows by years the number of local units to whose entire civil service the rules have been extended:⁶

TABLE LXXXVII

NUMBER OF LOCAL UNITS TO WHOSE ENTIRE CIVIL SERVICE THE CIVIL SERVICE LAW HAS BEEN EXTENDED

YEAR	Counties	Villages
1900.....	5	.....
1905.....	4	.....
1909.....	8	.....
1910.....	.....	3
1914.....	1	.....
1917.....	.....	1
	18 ⁷	4 ⁸

In addition, the rules have been extended to certain other positions in other local units: to the county engineer and the superintendent of highways in all counties (1909); to the county sealer in all counties (1910); to the probation officer in all counties,

³ Laws of 1899, chapter 370, section 10. Between 1883 and 1899 a permissive provision, allowing any city over 50,000 population to establish a civil service commission, had been in force; several cities had taken advantage of it.

⁴ Civil Service Law, sections 6(4), 11, and 20.

⁵ Ibid., section 10.

⁶ New York State Civil Service Commission, *Rules for the Classified Civil Service*, Rule XXIV.

⁷ The five counties of Greater New York and Albany, Chautauqua, Erie, Monroe, Nassau, Niagara, Oneida, Onondaga, Orange, Rensselaer, Suffolk, Ulster and Westchester.

⁸ Ilion, Ossining, Peekskill, and Port Chester.

and to all positions in county tuberculosis hospitals,⁹ in the Newburgh city and town home, and in the village and town police departments in Westchester county (1913); to all county public health nurses¹⁰ (1917); to all county health officers or commissioners¹¹ (1923); and to all positions in the town police departments in Erie county (1932).

It should be noted also that even in a county to which the rules have been extended, appointees of the sheriff engaged wholly or partially in performing the civil duties of the office have been held to be in the service of the sheriff personally and not of the county, and hence not subject to the civil service provisions.¹²

It is apparent, then, that most positions in 44 of the state's 62 counties, all positions in 549 of its 553 villages (except policemen in Erie and Westchester counties), and all positions in its 932 towns (except policemen in Erie county) are entirely outside the operation of the Civil Service Law, and that only the town policemen in Erie county have been put under civil service since 1923.

Nor is this the whole story. The Civil Service Law provides that the service shall be divided into the unclassified and the classified service and that the latter shall be further divided into three classes: the exempt class, the competitive class, and the non-competitive class.

The unclassified service comprises (1) all elective officers; (2) all officers appointed by the Legislature, the Governor (except officers and employees in the executive offices), or the Secretary of State subject to the Governor's approval, or by name in any statute; and (3) all legislative officers and employees, all election officials, the head or heads of any department of the government, and all superintendents, principals and teachers in the public schools and the state normal schools.¹³

All other civil service positions are in the classified service, and it is only for the classified service that the Civil Service Commission has power to make rules concerning classification, appointments, promotions and examinations.¹⁴ In the exempt class of the classified service (appointments to which may be made without examina-

⁹ Outside the counties in note 7, there are now 19 such hospitals.

¹⁰ Outside the counties in note 7, there were 85 such nurses in 1931.

¹¹ Outside the counties in note 7, there are now three such commissioners.

¹² *Flaherty v. Milliken* (193 N. Y. 564); reiterated in *Scanlon v. Milliken* (193 N. Y. 675) and *Grifenhagen v. Ordway* (218 N. Y. 451).

¹³ Civil Service Law, section 9.

¹⁴ *Ibid.*, section 10.

tion)¹⁵ are (1) the deputies of principal executive officers, one secretary of each board or commission authorized by law to appoint a secretary, and one clerk of each elective judicial officer and of each court (and a deputy court clerk if authorized by law); and (2) all unskilled laborers and such skilled laborers as are not included in the competitive or non-competitive classes,¹⁶ and such other subordinate positions as the commission may deem it impracticable to fill by competitive or non-competitive examinations.¹⁷

In the non-competitive class (appointments to which are made on the nomination of the appointing officer and after a non-competitive examination) are those positions which are not in the exempt class or the labor class and which it is impracticable to include in the competitive class.¹⁸ The state commission may designate local examiners to rate non-competitive examinations.¹⁹

Finally, in the competitive class (appointments to which are made, with certain exceptions,²⁰ from among the three highest²¹

¹⁵ *Ibid.*, section 13(4): *Rules for the Classified Civil Service*, Rule VI.

¹⁶ In cities, however, the commissions must keep a register for this "labor class" and may require an examination (Civil Service Law, section 18).

¹⁷ Civil Service Law, section 13: *Rules for the Classified Civil Service*, Rule V and Regulations XI. The commission enjoys considerable discretion under the "impracticable" clause; it is, however, required to list each exempt position in its rules and to give in its annual report the reason for each exemption when made.

¹⁸ Civil Service Law, section 17; Rules XVIII and XIX. Under Rule XIII the appointing officer may make temporary emergency appointments to this class without examination, provided, that if there is no eligible list he shall within five days make a nomination for non-competitive examination and a permanent appointment accordingly as soon as he is notified of the result, or that if there is an eligible list he shall make a permanent appointment within 20 days.

¹⁹ Rules X(4) and XIX(2). In 1933, of a total of 3,608 applicants examined by the state commission for non-competitive appointment in the state and local service outside cities, 1,074 were rated at Albany and 2,534 by local examiners.

²⁰ Appointments to the competitive class may be made on the nomination of the appointing officer and after a non-competitive examination in the following cases: (1) when there are urgent reasons for filling a vacancy and there is a sufficient eligible list, the appointment may be made from the entire list and not merely the three highest [Law, section 15(3); Rule VIII(6)], though such "temporary" appointments are limited to one month and no such appointee may receive a second such appointment until at least four months after the termination of the first; (2) when there are urgent reasons for filling a vacancy and there is no eligible list or it contains less than three names [Law, section 15(1); Rule VIII(4)], though such "provisional" appointments are limited to four months; and (3) when after an open competitive examination there are less than three eligibles on any list [Rule VIII(10)]. Appointments to the competitive class may be made without examination by suspension of the rules in the case of positions where peculiar and exceptional qualifications of a professional character are required [Law, section 15(2); Rule VIII(5)], and in the case of services for which because of their temporary and exceptional character it would not be practicable to hold an examination of any kind [Rule VIII(9b)].

²¹ The original provision (L. 1899, ch. 370, section 13), which read "by appointment of those graded highest," was declared unconstitutional in

on the commission's certified eligible lists of those whose percentage rating in an open competitive examination was 75 or over, arranged in the order of their average percentages²²) are all other positions in the classified service—*i.e.*, those for which it is practicable to determine the merit and fitness of applicants by competitive examination.²³ The competitive class is further divided into groups and subdivisions (based on the character of the service rendered) and grades (based on the rates of annual compensation).²⁴

The number of positions under the Civil Service Law distributed by type of service is shown in Table LXXXVIII. It is significant that those in the unclassified service and in the exempt class in the counties, towns and villages under the law are relatively about three times as numerous as in the state service and more than four times as numerous as in the city service; and that the exempt and labor classes taken together constitute about 30 per cent of the local government service including cities and only 16 per cent of the state service. It is worthy of note, too, that in 1933 the cities abolished 938 positions in the competitive class and only 5 in the exempt class and 137 in the non-competitive class. The expenditures

TABLE LXXXVIII
POSITIONS SUBJECT TO NEW YORK STATE CIVIL SERVICE LAW, 1933,
DISTRIBUTED BY CLASS OF SERVICE¹

	STATE SERVICE		COUNTY, TOWN, AND VILLAGE SERVICE		CITY SERVICE		TOTAL	
	Num- ber	Per cent	Num- ber	Per cent	Num- ber	Per cent	Num- ber	Per cent
Classified service:								
Competitive.....	14,611	42.42	5,597	46.77	65,017	53.66	85,225	50.85
Non-competitive.....	13,071	37.95	1,495	12.49	17,363	14.33	31,929	19.05
Exempt.....	696	2.02	764	6.39	1,885	1.56	3,345	2.00
Labor.....	4,803	13.94	2,934	24.52	34,137	28.16	41,874	24.99
Total classified....	33,181	96.33	10,790	90.17	118,402	97.71	162,373	96.89
Unclassified.....	1,263	3.67	1,176	9.83	2,781 ²	2.29	5,220	3.11
Grand total.....	34,444	100.00	11,966 ³	100.00	121,183	100.00	167,593	100.00

¹ Compiled from State Civil Service Commission, *Report*, 1933.

² Excludes teachers, commissioners of deeds, and election officers.

³ Includes 11,233 in the county service, 52 town policemen in Erie county, 479 town and village policemen in Westchester county, and 202 other positions in the village service.

People ex rel. Balcom v. Mosher (45 App. Div. 68, aff'd. 163 N. Y. 32) on the ground that to limit the appointment to the person graded highest would transfer the appointing power to the state commission and thus completely nullify the constitutional provision requiring the appointment of local officers by local authorities. The remainder of the law was upheld, however, as not taking away the local power of appointment but merely prescribing the qualifications which appointees shall have to justify such appointment and the manner in which they shall be ascertained.

²² Subject, however, to the veterans' preference provisions.

²³ Civil Service Law, section 14; Rules VIII and XI.

²⁴ Rule VII.

of civil service commissions in cities over 30,000 in 1927 and 1933 are shown in Table LXXXIX, together with their percentage ratio to payrolls in these cities for the same years; it is obvious that the amount spent for personnel administration is ridiculously small when compared to expenditures for personal service. The relative importance of the exempt class in 1927 and in 1934 in the county governments of Greater New York, for which alone figures are available, is shown in Table XC. It is apparent that while the total number of employees increased 14.2 per cent during this period, the number of exempt employees increased 21.2 per cent; and that while the total payrolls actually decreased 3.9 per cent, the exempt payroll increased 20.2 per cent.

TABLE LXXXIX
CIVIL SERVICE COMMISSION EXPENSE, CERTAIN NEW YORK CITIES,
1927 AND 1933¹

	1927		1933	
	Civil service commission expense	Percentage ratio to payroll	Civil service commission expense	Percentage ratio to payroll
Syracuse.....	\$5,286	.1433	\$7,079	.2260
Yonkers.....	4,914	.1136	5,826	.1497
Albany.....	2,140	.0856	3,008	.0720
Utica.....	2,160	.1595	2,119	.1572
Schenectady.....	2,734	.1443	2,494	.2003
Binghamton.....	2,331	.2001	1,585	.1449
Niagara Falls.....	1,023	.0682	1,614	.1573
Troy.....	3,113	.3196	2,906	.3076
Mt. Vernon.....	3,638	.3550	4,983	.3616
New Rochelle.....	4,480 ²	.3510	4,705	.3119
Total.....	\$31,819	.1615	\$35,719	.1931

¹ Compiled from the State Comptroller's *Special Report on Municipal Accounts*.

² From the Census Bureau's *Financial Statistics of Cities over 30,000, 1927*.

TABLE XC
THE EXEMPT CLASS IN NEW YORK CITY'S COUNTY GOVERNMENTS,
1927 AND 1934¹

	NUMBER			PAYROLL		
	1927	1934	Percentage of increase	1927	1934	Percentage of increase
All employees.....	2,906	3,319	14.2	\$12,148,581	\$11,670,109	3.9 ²
Regular employees in exempt class.....	754	914	21.2	2,720,030	3,271,215	20.2
Percentage ratio between employees in exempt class and total employees.....	25.9%	27.5%	.....	22.4%	28.0%	.....

¹ All figures are budget figures; compiled from Citizens' Budget Commission, *The Cost of the Administration of County Government in the City of New York* (New York, 1934).

² Decrease.

RECRUITMENT AND SELECTION

Because its effects not only determine present staff morale, but cumulate in the future, a satisfactory intake policy is vital in any personnel system. It was the opinion of the Committee on Taxation and Retrenchment in 1923 that in this respect satisfactory standards were not being maintained in the local service and that in fact this deficiency constituted a "partial breakdown of the merit system."²⁵

TABLE XCI
CIVIL SERVICE EXAMINATIONS IN NEW YORK STATE, 1933¹

	Number held	Number of applicants examined
City service:		
Competitive.....	175	14,520
Non-competitive.....	73	1,697
Total.....	248	16,217
State, county, town, and village service:		
Open competitive.....	164	18,686
Competitive promotion.....	125	1,136
Non-competitive promotion.....	27	27
Non-competitive.....	(²)	3,608
Non-competitive provisional.....	307	
Non-competitive under Rule VIII (10).....	5	5
Total.....	628	23,462
Grand total.....	876	39,679

¹ Compiled from State Civil Service Commission, *Annual Report, 1933*.

² Not available.

There were two reasons for the committee's view: (1) that there were so few applicants for positions in the county service; and (2) that so many vacancies were filled by temporary or provisional appointees. It pointed out that less than four candidates presented themselves at 44 per cent of the examinations held during the two-year period 1920-1922; that applicants in 81 per cent of the competitive examinations already held provisional appointments; and that of those applicants 28 per cent failed to pass, were disqualified, or did not present themselves for examination, but that 63 per cent of them received permanent appointments, of whom 13 per cent had received a rating between 70 and 79 in the examination.²⁶

Table XCI shows by classes for the city service and for the state, county, town and village service in 1933 the number of examinations held and the number of applicants examined. Table XCII shows the number of appointments

²⁵ See its *Report, op. cit.*, p. 247.

²⁶ *Ibid.*, pp. 248, 249.

TABLE XCII
APPOINTMENTS TO THE CLASSIFIED SERVICE IN NEW YORK STATE, 1933¹

	To EXEMPT CLASS		To COMPETITIVE CLASS		To NON-COMPETITIVE CLASS		To LABOR CLASS		TEMPORARY FROM ELIGIBLE LISTS		TOTAL	
	Number	Per cent	Number	Per cent	Number	Per cent	Number	Per cent	Number	Per cent	Number	Per cent
City service.....	164	3.4	1,738	36.0	1,604	33.3	(²)	.....	1,316	27.3	4,822	100
State, county, town, and village service.....	153	2.8	³ 927	17.1	3,205	59.0	1,151	21.2	(²)	.....	5,436	100
Total.....	317	3.1	2,665	26.0	4,809	46.9	1,151	11.2	1,316	12.8	10,258	100

¹ Compiled from State Civil Service Commission, *Annual Report 1933*.

² Not available.

³ Whereof 5 were under Rule VIII (10).

made to the various classes in 1933. It is evident that the relative number of non-competitive examinations and appointments is unduly large and the number of those who fail to pass them remarkably small. The city commissions in 1933 passed all 1,697 candidates nominated for non-competitive examination, and 1,604 of them were appointed.

It is well worth reiterating, moreover, that relatively few positions in the local government service outside cities are subject to the law at all.

One important reason for the limited number of applicants is the commission's requirement that (except for positions requiring high professional qualifications or where the compensation is in the commission's judgment so low as seriously to restrict competition) appointees to the county and village service shall be residents of the unit they serve.²⁷ "It is impossible," said the Committee on Taxation and Retrenchment, "to justify this limitation of the source of supply, except on the theory of 'universal competency'; the argument being that anyone can perform the business of government and, therefore, that local taxpayers or their dependents should be preferred. At times it is also urged that acquaintance with local conditions requires selection from those living in the community. In our judgment neither of these arguments is valid. Obviously, it is much more important that an appointee should be a master of his calling, whether this is stenography or the x-ray machine, than that he should happen to live in a certain county. If the candidate from the county concerned in a given examination does not rank among the first three on the eligible list, it would clearly seem to be in the interest of the county to eliminate the candidate from consideration."²⁸

A further reason for the lack of competitors for positions in the local service is that many desirable positions have been exempt from competition by law or by action of the Civil Service Commission. So long as the really worthwhile positions in local administration are either elective or appointive under the spoils system, it cannot expect to attract promising recruits who are seeking a career. The argument for placing so many positions in the unclassified service and in the exempt class is threefold: (1) that policy-determining positions should be filled by election or unrestricted appointment; (2) that in view of the difficulty of selection there should be no restrictions on appointment to important administrative, scientific and technical posts; and (3) that appointment to positions involving personal relationship or of a confidential nature should be unrestricted.

²⁷ Rule IV (5).

²⁸ *Report, op. cit.*, p. 249.

TABLE XCIII
TEACHERS' CERTIFICATES ISSUED, 1927-8 TO 1931-2, NEW YORK STATE¹

	Pro- fessional prepara- tion required (years)	Term of validity (years)	1927-28	1928-29	1929-30	1930-31	1931-32	Total, 1927-28 to 1931-32	
								Number	Per cent
Training class ²	1	3	1,189	1,244	950	899	922	5,204	13.40
Limited training class ³	2	5	25	79	97	.....	.....	201	.52
Normal certificates, professional elementary indorse- ments, and temporary or permanent equivalents ⁴	2	3	443	541	584	587	545	2,700	6.95
Special ⁵	2	3	296	275	292	231	181	1,275	3.28
Training school ⁶	3	Life	1,643	1,981	2,081	1,159	615	7,479	19.25
Normal diploma, permanent professional elementary indorsements, and temporary equivalents ⁷	3	Life	1,691	2,131	2,110	1,878	1,822	9,632	24.79
Special ⁸	3	Life	131	202	201	215	284	1,033	2.66
College graduate and secondary certificates: Provisional and limited ¹⁰	4	3	1,146	1,225	1,272	1,473	1,104	6,220	16.01
Permanent and life ¹¹	4	Life	877	1,009	1,170	738	1,309	5,103	13.14
Total.....	.....	.....	7,441	8,687	8,757	7,180	6,782	38,847	100.00

¹ New York State Education Department, Report, 1933, Vol. I, p. 245, supplemented by data from *ibid.*, 1932, Vol. II, p. 212. Excludes certificates in certain special fields such as health, library, vocational, and handicapped children.

² Issued on one-year professional course in rural training class.

³ Issued on two-year professional course in training classes in state agricultural schools; for permanent certificates one year additional training is necessary.

⁴ Issued on first two years of normal school course or its equivalent; for permanent certificate one year additional training required.

⁵ May be extended for two additional years.

⁶ Issued on two years of specialized professional training; for permanent certificate one year additional training required.

⁷ Issued on three years professional training in city training schools.

⁸ Issued on three years professional training in normal school or equivalent.

⁹ Issued on three years of specialized professional training in music, drawing, physical education, commercial and industrial arts.

¹⁰ Issued on baccalaureate degree.

¹¹ Issued on baccalaureate degree and 16 to 18 hours in professional courses and three years experience with the exception of graduates of state colleges.

TABLE XCIV

LICENSES HELD BY TEACHERS EMPLOYED IN NEW YORK STATE'S
PUBLIC SCHOOLS OUTSIDE NEW YORK CITY AT ANY TIME DURING
THE SCHOOL YEAR 1931-1932¹

	Cities	Villages under superin- tendents	Super- visory districts	Total
State certificates ²	359	109	384	852
College graduate certificates.....	4,786	2,019	4,565	11,370
Normal diplomas.....	8,870	3,351	8,842	21,063
Training class and training schools.....	2,415	311	5,509	8,235
Certificates issued by local authorities.....	1,110	147	1,505	2,762
Temporary licenses.....	67	40	84	193
Special certificates.....	2,607	920	1,202	4,729
Total.....	20,216	6,897	22,091	49,204

¹ Adapted from *Twenty-ninth Annual Report of the Education Department* (Albany, 1934), Vol. II, p. 65.

² Formerly issued on examination and experience; none issued since September, 1926.

No one will deny that those who determine policy should be responsible to the electorate, yet it is open to question whether the treasurer, the county clerk, or the sheriff determines policy in this sense; one result of the appointment instead of the election of such officers, recommended elsewhere in this report, would be the extension of the merit system to these positions, with a resulting reinforcement of morale all down the line. Posts carrying more or less responsibility but involving purely administrative functions are often erroneously thought to be policy-determining. In fact, ample evidence has now accumulated to show that practically any such position, including those requiring unusual special knowledge, may be acceptably filled by up-to-date civil service procedure. As for the so-called "confidential" category of positions, it is no doubt necessary but extremely liable to abuse. The administration of government is after all the public's business and should involve few decisions or policies which cannot be intrusted to the discretion of a capable secretary.

Recruitment in the Local Education and Health Services

Two other agencies have an important effect upon the quality of local government personnel: the state board of education through its certification of teachers and the state public health council through its certification of health officers.

Table XCIII shows the teachers' certificates issued during the last five years for which statistics are available. It is evident that during that period 29.15 per cent of the certificates were issued to persons with at least four years of professional preparation, 46.7 per cent to persons with three years' preparation, 10.75 per cent

TABLE XCV
EXPENDITURES FOR CLERICAL AND PROFESSIONAL PERSONNEL, ALL PUBLIC SCHOOLS IN NEW YORK STATE OUTSIDE
NEW YORK CITY, SCHOOL YEARS 1919-20, 1927-28 AND 1931-32¹

CURRENT EXPENSE			CLERICAL AND PROFESSIONAL PERSONNEL							
Total ²	Per capita ³	Executive service ⁴	Super- visory service ⁵	Teaching service	Librarians	Health service ⁶	Recreation	Total	Per capita ³	Percent- age ratio to total current expense
1919-20 \$44,352,515 63	\$9.31	\$867,038 33	\$2,386,259 26	\$27,610,458 03	\$98,396 11	\$469,942 91	\$49,586 44	\$31,481,681 08	\$6.40	71.0
1927-28 107,766,036 64	20.38	2,156,391 04	5,655,275 56	62,997,587 07	410,056 47	1,189,208 90	203,191 18	72,611,710 22	13.73	67.4
1931-32 136,431,100 81	24.11	2,838,267 60	7,767,143 68	77,162,007 53	763,675 57	1,651,578 48	355,352 92	90,538,025 78	16.00	66.4

¹ Compiled from the annual reports of the state education department. Minor expenditures other than for personal service may be included in a few cases.

² Excludes capital outlay and debt retirement, but includes interest.

³ Based respectively on the 1920, 1925, and 1930 censuses.

⁴ Includes board of education and secretary, salaries of the superintendent and his staff, and enforcement of the compulsory education and truancy laws.

⁵ Includes salaries of supervisors of grades and subjects, principals, and principals' clerks and office assistants.

⁶ Includes medical inspection, nursing service, dental service, and health teachers.

to persons with two years' preparation, and only 13.4 per cent to persons with but one years' preparation. In Table XCIV is shown the number of teachers employed in the public schools at any time during the school year 1931-32, distributed by the type of license held. The importance of the state's educational personnel is apparent from Table XCV, which shows for the school years 1919-20, 1927-28, and 1931-32 the total and per capita current expenditures of all upstate public schools and the total and per capita expenditure for clerical and professional salaries and its ratio to total expenditures.

Under the authority of the Public Health Law, section 2-c, the Public Health Council has divided local health officers into two grades and prescribed qualifications for each grade.²⁹ In Grade I are the health officers of cities of more than 50,000 population and county health commissioners in counties where a consolidated health district has been established; they are required to have had at least four years' full-time experience in a responsible public health position, or at least two years' such experience and an approved public health course of at least one year in residence, or an equivalent combination of experience and training acceptable to the Council. In Grade II are the health officers of other cities and of all towns and villages outside consolidated health districts; they are required to have had four years of part-time experience in public health and an approved short course in public health, or an approved college course in public health of at least one year in residence, or an equivalent combination of training and experience acceptable to the Council. On written request of a local board of health or of a candidate for health officer, the Council may, if it deems the reasons given sufficient, waive these requirements.

TABLE XCVI

SALARIES OF HEALTH OFFICERS IN 64 CITIES AND VILLAGES, 1931³⁰

POPULATION	Number of cities and villages	Average salary	Salary range
250,000-1,000,000.....	2	\$7,750	\$7,500-\$8,000
100,000- 250,000.....	4	2,625	3,000-10,000
50,000- 100,000.....	6	3,950	3,300- 5,000
25,000- 50,000.....	10	2,980	1,200- 7,000
20,000- 25,000.....	9	2,620	1,200- 4,300
15,000- 20,000.....	13	1,690	1,200- 4,200
10,000- 15,000.....	20	1,370	1,000- 2,400

²⁹ Sanitary Code, chapter XI, as amended in 1932.

³⁰ New York State Health Commission, *Public Health in New York State* (Albany, 1932), p. 85.

At the end of 1933 there were 1,214 local health districts (including county health departments) served by 801 health officers of whom 594 or 74 per cent serving 897 districts met the requirements of the Sanitary Code.³¹ The salaries of health officers must equal at least fifteen cents per capita up to \$1,200.³² In cities of more than 50,000 population they must devote their entire time to the duties of the office.³³ Table XCVI shows health officers' salaries in 64 cities and villages by population groups.

COMPENSATION STANDARDS

The Committee on Taxation and Retrenchment made a comparative study of salary rates for several positions in the various counties of the state, concluding that "gross inequalities appear wherever one turns."³⁴ Though more recent data are not available,³⁵ it is our opinion that this fact in itself indicates a regrettable indifference to the problem and that in general the situation is not improved. In Westchester county, however, the problem has been vigorously attacked, with the result that a personnel plan including a comprehensive classification of positions and an equitable salary scale has been adopted by the board of supervisors,³⁶ and a personnel officer appointed to assist in its administration. Only through the framing and adoption of similar plans for all counties and other units can we hope to attract and retain competent officials and employees in the local service.

³¹ New York State Department of Health, *Report*, 1933, part 1, p. 15.

³² Public Health Law.

³³ *Ibid.*, section 20-c.

³⁴ *Report*, *op. cit.*, pp. 238-247.

³⁵ Except for the county governments in Greater New York; see Citizens Budget Commission, *The Cost of the Administration of County Government in the City of New York* (New York, 1934), pp. 67-84. This study shows that "in many instances there are inequalities in salaries paid for the same or similar types of work in the county offices and courts in New York City."

³⁶ *Personnel Plan for the Westchester County Service* (White Plains, September 12, 1932).

TABLE XXVII
LOCAL GOVERNMENTS OUTSIDE NEW YORK CITY INSURED (FOR ALL OR SOME EMPLOYEES) WITH THE NEW YORK STATE INSURANCE FUND, JANUARY 1, 1935¹

	TOTAL LOCAL GOVERNMENTS		LOCAL GOVERNMENTS WHOLLY OR PARTLY INSURED WITH STATE FUND			
	Number	Population	Number	Percentage ratio to total number	Population	Percentage ratio to total population
Counties.....	57	5,657,620	18	31.6	2,424,140	42.8
Towns.....	932	2,839,246	154	16.5	537,488	18.9
Cities.....	39	2,818,374	17	28.8	331,687	11.8
Villages.....	553	1,128,232	123	22.2	461,724	40.9
School districts ²	8,628	(3)	90	1.0	(3)	.....
Special districts ³	2,450	(4)	12	.5	(4)	.....
Total.....	12,679	.....	414	3.26	.....	.....
						\$32,020,244

¹ Compiled from data furnished by the Fund; payroll figures are only for those employees covered by the policy and are estimated in some cases.

² Includes city and village school districts.

³ Not available.

⁴ Whereof two insure part of their payrolls in this group and part in the other group.

⁵ Includes Saratoga Springs Authority.

TABLE XCVII—Concluded
LOCAL GOVERNMENTS OUTSIDE NEW YORK CITY INSURED (FOR ALL OR SOME EMPLOYEES) WITH THE NEW YORK STATE INSURANCE FUND, JANUARY 1, 1935¹

LOCAL GOVERNMENTS INSURED IN GROUP XLII							LOCAL GOVERNMENTS INSURED IN GENERAL GROUP						
Num- ber	Percent- age ratio to total number of insured	Popula- tion	Percent- age ratio to total popula- tion of insured	Insured payroll	Percent- age ratio to total insured payroll		Num- ber	Percent- age ratio to total number of insured	Popula- tion	Percent- age ratio to total popula- tion of insured	Insured payroll	Percent- age ratio to total insured payroll	
8	44.4	1,161,204	47.3	\$2,993,052	25.9		10	55.6	1,262,936	52.7	\$8,582,270	74.1	
121	78.6	290,263	54.0	1,022,938	36.5		33	21.4	247,225	46.0	1,779,594	63.5	
96	41.2	145,204	43.8	1,832,371	43.6		10	58.8	186,483	56.2	1,076,057	56.4	
7	78.0	343,493	74.4	2,412,145	74.9		27	22.0	118,231	25.6	7,807,815	25.1	
63 ⁴	70.0	(³)	.....	4,746,161	38.7		29 ⁴	32.2	(³)	.....	7,530,478	61.3
4	33.3	(³)	.....	68,942	28.9		8	66.7	(³)	.....	168,421	71.1
299 ⁴	72.2	.....	.....	\$12,075,609	37.7		117 ⁴	28.3	.....	.....	\$19,944,635	62.3
Counties.....													
Towns.....													
Cities.....													
Villages.....													
School districts ²													
Special districts ⁵													
Total.....													

¹ Compiled from data furnished by the Fund; payroll figures are only for those employees covered by the policy and are estimated in some cases.

² Includes city and village school districts.

³ Not available.

⁴ Whereof two insure part of their payrolls in this group and part in the other group.

⁵ Includes Saratoga Springs Authority.

TABLE XCVIII

STATE INSURANCE FUND, GROUP XLII (POLITICAL SUBDIVISIONS),
PREMIUMS, LOSSES, AND DIVIDENDS, 1932-1934

POLICY YEAR ENDING	Earned premiums (excluding adjustments)	Incurred losses (excluding adjustments)	Dividends declared (excluding adjustments)
March 1, 1932.....	\$239,581 03	\$164,877 00	\$35,937 15
March 1, 1933.....	251,039 45	129,886 00	37,655 92
March 1, 1934.....	283,391 50	143,003 00	42,508 73

WORKMEN'S COMPENSATION INSURANCE

Under the Workmen's Compensation Law,³⁷ those employees of any municipal corporation or other subdivision of the state who are engaged in hazardous employments³⁸ are entitled to compensation for accidental injury, disability, or death arising out of and in the course of their employment. Under section 50(4), all local governments must insure the payment of such compensation (1) with the state insurance fund, or (2) with a private or mutual insurance company, or (3) by so-called "self-insurance"—i.e., levying taxes to meet the annual cost of compensation, also known as the "taxation system."

The state fund has established a special group for political subdivisions (Group XLII), but if they desire they may elect instead to enter the "general" group which includes a miscellaneous variety of employments. Those insured in the general group receive 25 per cent discount below the rates fixed by the Compensation Insurance Rating Board, but they have little prospect of dividends; those in the political subdivisions group receive only 15 per cent discount, but a substantial reserve³⁹ has been built up for this group and substantial dividends are distributed to its members on the same basis used to figure premiums—i.e., total insured payroll. Table XCVII shows for each class of municipality the number insured in each of these groups and the percentage ratio of the total so insured to the total number of municipalities, while Table XCVIII shows for Group XLII the earned premiums, the incurred

³⁷ Section 3, subdivision 1, group 17.

³⁸ For an enumerative definition, see *ibid.*, section 3, subdivision 1. Policemen, firemen, and town superintendents of highways, however, are deemed to be public officers, not employees, and hence not entitled to compensation (*Krug v. New York*, 196 App. Div. 226, 186 N. Y. S. 727; *Op. Atty-Gen.*, 1932, 45 St. Dept. 690; *Youngman v. Town of Oneonta*, 204 App. Div. 96, *aff'd* without opinion 236 N. Y. 521). Nevertheless, any or all employees may be made eligible for compensation by insuring the payment thereof (section 3, subdivision 1, group 19).

³⁹ As soon as the reserve reaches 50 per cent of the annual premiums which, since it was \$129,767.08 on March 1, 1934 will probably be in a year or so, the sums formerly devoted to building it up will be distributed as dividends.

losses, and the dividends declared during the last three policy years.

The remaining municipalities of the state are still paying the higher rates of private companies (which uniformly charge the rates fixed by the Rating Board) or are depending upon good luck to save them from large indemnities to be raised by taxation. Under a permissive provision ⁴⁰ the governing bodies of any county and of any or all of the cities, villages, and other political subdivisions within it may join together for mutual self-insurance, and compensation awards are then apportioned to each to be raised by tax in accordance with its equalized assessed valuation.⁴¹ This provision will help to spread the risk where it is adopted, but the comment of the Committee on Taxation and Retrenchment, made in 1923, is even truer today: "The remedy for the undue risks of self-insurance whether by the county or smaller political units lies in the judgment of the Committee in the wider use of the state insurance fund that is now well-established and economically administered."⁴² Furthermore, it is evident that public employment involves a relatively small risk of accident and disease, and that a government, therefore, puts itself at a disadvantage when it insures its employees in a general group, whether in private companies or in the state fund.

RETIREMENT

Since June 30, 1922, no county or city, and since June 30, 1923, no town or village has had power to establish an officers' or employees' retirement system.⁴³ Since those dates, all officers and employees of these local governments have been eligible to membership in the state employees' retirement system, conditioned on the approval of the local legislative body; and after such approval such membership has been compulsory on all new employees excluding those in the unclassified service and in the exempt class (or, if the service of a municipality has not been classified, elective officers and laborers) and excluding also those entitled to benefit from any prior-existing public pension fund.⁴⁴ In addition, any such local pension system may be merged with the state system on petition of a majority of its members approved by the local legislative body.

⁴⁰ Section 50 (3-a).

⁴¹ Except in villages, where the valuation used for this calculation is that made by the village assessor or assessors.

⁴² See its *Report, op. cit.*, p. 254.

⁴³ Civil Service Law, section 80.

⁴⁴ *Ibid.*, sections 76 and 52.

TABLE XCIX
LOCAL GOVERNMENTS OUTSIDE NEW YORK CITY PARTICIPATING IN THE NEW YORK STATE EMPLOYEES RETIREMENT SYSTEM, JUNE 30, 1934¹

TOTAL LOCAL GOVERNMENTS			LOCAL GOVERNMENTS PARTICIPATING IN RETIREMENT SYSTEM								
	Num-ber	Popu-lation	Num-ber	Percent- age ratio to total number	Popu-lation	Percent- age ratio to total popu-lation	Par- ticipating employees	Par- ticipating payroll	Contribu- tions paid, July 1, 1933- June 30, 1934	Number of bene- ficiaries	Annual retirement allowances paid
Counties.....	57	5,657,620	45	78.95	5,000,222	88.38	6,605	\$13,258,814	\$856,308	468	\$321,559
Towns.....	932	2,839,246	30	3.22	628,253	22.13	5,523	1,069,727	75,657	41	40,614
Cities.....	59	2,818,374	48	81.36	2,650,008	94.03	9,818	18,397,471	1,294,242	1,315	870,497
Villages.....	553	1,128,232	25	4.52	192,399	17.05	7,750	1,515,150	100,067	26	19,286
School districts ²	8,628	(³)	10	.12	(³)	.....	171	276,890	18,313	17	7,599
Special districts ⁴	2,450	(³)	3	.12	(³)	.....	92	212,042	13,625	5	3,862
Total.....	12,679	.....	161	1.27	.....	.....	17,959	\$34,730,094	\$2,358,212	1,872	\$1,263,417

¹ Compiled from data furnished by the Retirement System.

² Includes city and village school districts.

³ Not available.

⁴ Hudson river and Black river regulating districts and Albany Port Commission.

TABLE XCIX.—Concluded
LOCAL GOVERNMENTS OUTSIDE NEW YORK CITY PARTICIPATING IN THE NEW YORK STATE EMPLOYEES RETIREMENT SYSTEM, JUNE 30, 1934¹

EMPLOYEES ELIGIBLE										
ALL EXCEPT TEACHERS			ALL EXCEPT TEACHERS, FIREMEN AND POLICEMEN		ALL EXCEPT TEACHERS AND POLICEMEN		FIREMEN ONLY		POLICEMEN ONLY	
Number	Population		Number	Population	Number	Population	Number	Population	Number	Population
45	5,000,222	Countries.....	.....	.....	.....	.....	.....	.....	.....	.....
30	628,253	Towns.....	.....	.....	.....	.....	.....	.....	.....	.....
26	445,029	Cities.....	14	1,905,064	7	254,760	1	45,155	.....	.....
22	171,599	Villages.....	.....	.....	2	13,620	.....	.....	1	7,180
10	(4)	School districts 1.....	.....	.....	.....	.....	.....	.....	.....	.....
3	(4)	Special districts 4.....	.....	.....	.....	.....	.....	.....	.....	.....
136	.....	Total.....	14	1,905,064	9	268,380	1	45,155	1	7,180

¹ Compiled from data furnished by the Retirement System.

² Includes city and village school districts.

³ Not available.

⁴ Hudson river and Black river regulating districts and Albany Port Commission.

The extent to which local governments and their employees outside New York City have taken advantage of these provisions is shown in Table XCIX. It is apparent that while in the counties and cities the plan has met with considerable favor, it has as yet made little headway in other units of government—a fact which may be taken as symptomatic of the prevalence of low morale and the spoils system among their employees.

RECOMMENDATIONS

Our suggestion is in short to centralize responsibility for the enforcement and administration of the Civil Service Law in the state commission, and at the same time to enable it to make its supervision of the local service effective. The division of responsibility between the state and the city commissions has not worked well, especially since the state commission has not had sufficient funds or staff to exercise effectively the powers of supervision conferred upon it by law, either with respect to the work of the city commissions or with respect to the local service outside cities.⁴⁵

We therefore recommend:

(1) A considerable increase in the staff of the state commission and the adoption of a plan of district field representatives to supervise and guide the examination, appointment and promotion of candidates for local employment.

(2) The exercise by the state commission of the authority it now has by law to require personnel reports from every local unit, and the compilation and publication of such reports, with a view to the extension of the Civil Service Law at a much more rapid rate than in the past, and within not too long a period to the entire local service.

(3) The abolition of the residence requirement for candidates for local employment.

(4) The preparation and adoption of a comprehensive classification and standardization of positions and a uniform compensation plan for the local government service throughout the state, of the type of the state classification and the Westchester county classification recently adopted.

(5) The wider use of the state insurance fund and of the state employees' retirement system.

⁴⁵ In 1931-1932 the state commission's expenditures were \$207,670.10 (whereof \$174,149.86 was personal service); in 1932-1933 they were \$199,372.42 (whereof \$173,199.64 was personal service).

Chapter XIII

MUNICIPAL CREDIT IN NEW YORK STATE

INTEREST paid by all units of local government in New York State outside New York City in 1932 totalled \$41,826,819.76, or \$7.40 per capita—a sum more than three-sevenths as large as the total amount spent by these units in that year for the construction of permanent improvements. This expenditure, which represents money paid for the use of money, is not unproductive, as is sometimes charged. Neither, however, is it altogether unavoidable, as is sometimes contended, since, strictly speaking, a government, unlike a private enterprise, need not borrow at all. Whether it should do so or not depends entirely upon the expedient use of its theoretically unlimited resources, whereas in the case of a private enterprise it is chiefly the fact that resources are limited which necessitates borrowing.

Municipal credit may be approached from three points of view—those of the public official, the investor and the taxpayer. The first looks upon bonds and notes as administrative conveniences, the second as a productive means of employing his surplus capital, and the third as a means of tax justice. To what extent they are right, to what extent the local governments in New York State have used in the past and should use in the future their power to contract debt, and to what extent legal barriers have limited and should limit that power—these are the questions to which an answer is here attempted.

WHEN SHOULD A GOVERNMENT BORROW?

That borrowing is an administrative convenience and sometimes a necessity is certainly true. The irregular flow of income into the municipal treasury, unusually large or extensive public improvements, and extraordinary situations or emergencies—all these suggest or require the use of borrowed money to finance expenditures.

Deficiencies in government income, usually met by short-term borrowing, are caused by a faulty adjustment of the tax year to the fiscal year so that money is needed before tax payments come in, or by defective estimates of needs or of the collectibility of taxes. Since short-term borrowing is discussed elsewhere in this report it will not be further discussed here.

The second and third of these reasons for borrowing are usually those involved in the issuance of bonds. In a real emergency the need for immediate action of course outweighs all other considerations. Governmental action to construct public improvements in

a time of depression and thus stimulate consumption may be justified under this principle if the improvements are wisely planned, especially since governments can usually at such a time borrow money at low rates. The ordinary and indiscriminate issuance of bonds for public improvements, however, while it may be temporarily and even over a considerable period an administrative convenience in the sense that it enables the public official to provide considerable benefits for those who elected him with a relatively small immediate increase in the tax rate, often turns out in the end to be an administrative headache. Ten years ago it was pointed out that the cost of borrowing is simply the cost of accelerating progress and improvement—that it continues to be currently cheaper only so long as that acceleration is accompanied by progressively higher rates of increase in population and taxable values, and that when deceleration begins in these factors, we begin to pay for our previous mushroom growth.¹ No one needs now to be told that the recent depression, which brought such deceleration with a thump, amply illustrated this principle.

Another factor which enters into our problem is the attitude of the investor. A municipality when it borrows must get the money in a competitive market. In this market it has traditionally enjoyed certain advantages because of the relatively greater security of its issues and their exemption from taxation; but the depression has brought about a growing realization among investors that discriminating investigation of every government issue on its merits is necessary. Four factors usually influence the rate at which bonds offered by a government are sold:

(1) The government's administrative efficiency, particularly as reflected in its past financial record.

(2) Its resources, both tangible and intangible, particularly as reflected in the ability and willingness of its citizens to pay taxes.

(3) The volume of its securities already outstanding (including "overlapping" debt—i.e., the securities of other units of government outstanding against the same property). Just as a second mortgage is in private finance less valuable than a first, so in governmental finance the increase of obligations beyond a certain point reduces the investor's security.

(4) The general condition of the money market—chiefly whether the mood of the moment veers toward the desire for security or the desire for a large return. When the interest

¹ C. K. Sumner, "A Defense of Public Borrowing," *National Municipal Review*, 14:26-31 (January, 1925).

trend is upward, or when prices are low, existing debts may well be allowed to run while new borrowings should be for a long rather than a short term; the contrary is true when the trend is downward. Moreover, if the municipality's credit is impaired for reasons which will soon disappear, all borrowing should be for short terms if there is a reasonable prospect of later refunding.

A municipality which desires to borrow money must consider all these factors. Particularly must it watch the state of the market and be prepared to take advantage of a favorable turn. In this connection the novel experiment of North Carolina, where a state local government commission is charged with the authority to market all municipal securities issued in that state, is worthy of consideration. This plan reduces certain bond issue expenses which are often in the aggregate considerable, and it is reported that "securities have been sold by the Commission at far more favorable terms than the local units received."²

The third factor in our equation is the taxpayer. He is not an abstraction but a human being with a limited pocketbook, and he often votes to issue bonds for public improvements because he thinks he can in that way get them at less cost to himself; he justifies this action by the contention that thus the cost is spread over the life of the improvement.

What is this cost and on whom does it really fall? These two questions are inseparably bound together, because a definite answer to either requires assumptions not only concerning the term of the borrowing and the rate of interest paid, but also concerning the situs of the taxpayer both in place and time. If we assume the marketing of bonds entirely within the unit which borrows the money and the continued existence of the same group of taxpayers with the same resources, the borrowing constitutes simply a redistribution of income, to the extent that the relative ability and willingness to lend of various classes of taxpayers differs from their relative ability to pay taxes as evidenced chiefly by their ownership of real property. Obviously, however, these assumptions are never valid in practice. Moreover, the interest cost to the government is to some extent offset by the return to the taxpayer on the invested portion of the money that without the loan he would have had to pay in taxes. Finally, it is obvious that the principle of spreading the cost of improvements over the period of their life is both impossible to apply in practice (since many of the purposes for which bonds are issued have no life, or an indefinite or per-

² Cf. Paul V. Betters, *State Centralization in North Carolina* (1932), pp. 108-9, 115.

petual life³) and highly dubious in theory (since it overlooks the fact that the improvements made by any generation are rarely wholly new but for the most part merely replacements of the total plant of government handed down from former generations). If the purpose of the issuance of bonds is to attain a cost distribution among the generations of taxpayers, that distribution is already attained with rough justice through the automatic operation of the laws of depreciation and obsolescence, and the payment of bond interest is folly indeed.⁴

Every issue of bonds, then, should be carefully scrutinized from the point of view of the public official, the investor and the taxpayer. The real answer seems to be the careful planning in advance of all capital expenditures,⁵ and their financing in normal amount from current revenues. Only in the case of truly extraordinary needs (whose character may of course vary considerably with the size and resources of the municipality) should bonds be issued.

LOCAL DEBT STRUCTURE IN NEW YORK STATE

Table C, showing for each class of local government upstate since 1927 the relation between debt service and expenditures for permanent improvements, indicates the trend of borrowing policy among these units.

Statistics on Local Indebtedness

The fiscal officer of each unit of local government must report its debt along with other information to two different state agencies—the State Tax Commission and the State Comptroller. The figures so reported are published both in the Tax Commission's *Report* and in the Comptroller's *Special Report on Municipal Accounts*. Not only is this an unnecessary duplication of labor both for the local officials and for the state, but there are variations in the figures, probably due in part to a different reporting date. These statistics should be collected by only one agency, and an effort should be made to get them accurately as of the end of each unit's fiscal year.⁶ Probably the State Comptroller is the proper agency: the internal check which already exists on the reported receipts and disbursements in the report forms prescribed by him

³ Cf. A. E. Buck, *Municipal Finance* (1926), p. 477.

⁴ On this whole subject see Paul Studensky, *Public Borrowing* (1930).

⁵ See C. E. Rightor, *The Preparation of a Long Term Financial Program* (1932) and New York Conference of Mayors and Other Municipal Officials, *The Preparation and Administration of a Municipal Capital Budget* (1932).

⁶ These figures in the latest Tax Commission report are characterized only as "for the year 1932."

TABLE C
DEBT SERVICE AND EXPENDITURES FOR PERMANENT IMPROVEMENTS, LOCAL GOVERNMENTS IN UPSTATE NEW YORK,
1927-1932¹

	Buffalo	Rochester	Cities of 250,000	Cities under 50,000	Villages ²	Counties	Towns	School districts outside cities
Debt service ³	1927 \$13,646,217 48	\$8,970,593 05	\$22,173,996 20	\$13,349,732 26	\$9,911,814 29	\$25,257,112 13	\$13,662,068 80	\$10,677,253 73
	1928 12,333,609 45	9,876,121 87	33,165,928 09	14,333,853 53	13,217,886 97	33,060,143 47	21,252,795 17	12,835,944 05
	1929 14,232,537 03	16,932,162 82	42,016,432 38	16,584,977 82	14,503,706 39	28,005,979 40	18,227,033 84	15,393,220 75
	1930 10,031,223 39	14,825,136 82	31,309,627 42	16,114,858 17	19,299,266 98	40,421,233 54	18,102,218 17	18,489,840 89
	1931 10,717,181 62	11,727,715 94	39,817,530 56	13,592,718 92	20,396,547 40	39,282,603 88	18,056,380 40	12,041,656 49
	1932 12,720,039 57	15,449,546 70	44,913,394 38	15,357,754 06	19,391,833 37	38,101,326 53	19,833,375 08	12,724,724 61
Expenditures for perma- nent improvements	1927 12,695,934 28	7,897,249 96	24,524,274 00	17,171,512 74	10,568,581 74	34,976,668 66	30,271,382 37	31,327,431 98
	1928 9,575,630 96	5,838,083 50	21,159,566 15	14,067,121 22	11,771,429 73	39,292,441 46	23,581,202 12	36,454,970 11
	1929 8,582,614 81	6,251,294 21	25,992,631 15	18,367,313 24	14,854,678 24	46,001,740 49	22,423,809 09	41,845,127 50
	1930 10,523,425 11	6,752,816 27	29,592,869 40	14,984,667 09	15,808,408 46	50,222,168 28	14,643,170 37	27,798,451 92
	1931 12,788,349 48	7,059,894 69	19,106,497 44	11,584,879 07	13,383,720 91	55,083,362 17	12,201,817 35	21,224,592 20
	1932 6,241,626 95	3,609,883 61	9,148,063 01	6,078,362 48	9,465,773 86	39,263,142 65	6,294,191 28	12,806,229 30
Percentage ratio be- tween debt service and permanent improve- ments ⁴	1927 107.4	113.6	131.1	77.7	93.8	72.2	45.1	34.0
	1928 128.8	290.0	156.7	101.8	112.2	84.1	90.1	35.2
	1929 165.8	157.9	162.2	90.2	97.6	60.8	80.1	36.7
	1930 95.3	219.5	105.8	107.5	122.0	80.4	123.6	66.7
	1931 83.8	166.1	208.3	117.3	132.4	71.3	147.9	56.7
	1932 203.8	427.9	490.9	252.6	204.8	97.0	315.0	99.3

¹ Compiled from the State Comptroller's Special Report on Municipal Accounts. Figures are for fiscal years ending during the calendar year indicated. Figures for school districts outside cities compiled from the annual reports of the State Education Department.

² Excludes municipal utilities.

³ Includes net contributions to sinking funds.

⁴ This ratio represents in part the relative diversion of funds from present to past permanent improvements. The fact that many permanent improvements are financed by state aid tends, however, to lower it, while the fact that borrowings are sometimes used for current rather than capital expenses tends to raise it.

could easily be extended to the debt figures reported.⁷ The result would be a single set of more reliable figures. Consideration might also be given to an improved segregation of the debt figures both by type and by purpose, and to the collection of figures on future debt maturities.⁸

The Overlapping Debt of County Areas

The local debt for all municipalities in county areas ranges from \$1,113,000 in Tioga county to \$278,140,000 in Westchester county, while that of New York City reaches \$2,066,969,000. These figures include both temporary and funded debts minus sinking funds. They include indebtedness for public utilities as well as obligations subject to the constitutional limitation of 10 per cent of the assessed valuation. In short, these figures comprise the total debt of the areas, as of January 1, 1933.⁹

A fair method of comparing the debt burden in the various counties is on the basis of the estimated full valuation of taxable real property. The figures which are used in Table CI are the full valuations estimated by the State Tax Commission for 1933.¹⁰

The total debt of all units within county areas varies from \$22.67 per \$1,000 in Sullivan county to \$124.72 in Westchester county. Monroe county is second to Westchester, with an indebtedness of \$107.69 per \$1,000. Next in order come Albany, \$99.48; Erie, \$96.34 and Cayuga, \$93.09.

The geographic distribution of the debt burden can be seen in Chart 28. Counties are divided into four groups; those with debts exceeding \$100 per \$1,000 valuation; those in the \$75 to \$100 group; those in the \$50 to \$75 group; and those with debts less than \$50 per \$1,000 full valuation.

The map reveals the fact that county areas with about the same debt burden tend to be found in the same sections of the state. One could easily guess that Westchester and Monroe counties would be found in the highest debt group and that they would be closely

⁷ On these forms all detailed receipts and disbursements must check to an operation statement, and the balance there given must check to bank statements; although this internal-check principle is not now applied to the debt figures, it could be very easily, since proceeds of loans and loans repaid already appear as receipts and disbursements respectively, and the debt reported at the end of the preceding fiscal year plus the proceeds of loans and minus the loans repaid will be the debt to be reported at the end of the current year.

⁸ This would tend to stimulate the local units to maintain up-to-date maturity calendars for their debt; these are essential to adequate financial planning and to the proper scheduling of maturities of new issues.

⁹ For these figures the Commission is indebted to *The Local Debt of New York State by County Areas* (1933), published by Meech, Harmon, Lytle & Blackmore.

¹⁰ See its *Report, 1932*, p. 86.

followed by Albany, Erie and Rensselaer counties. However, it is surprising to discover that Cayuga, Hamilton and Essex counties are in the second highest debt group. They are mostly pleasure resort areas and have a large highway and school district debt. Cayuga county is the only one of the three containing a city with a population exceeding 25 per cent of the total for the county.

The clustering of counties is striking. Observe the group of Herkimer, Hamilton and Essex in the northeastern portion of the state; the central group of Cayuga, Onondaga and Madison; the group of Wayne, Oswego and Jefferson southeast of Lake Erie; the group of Chautauqua, Cattaraugus, Allegany and Wyoming counties; of Steuben, Schuyler and Seneca; of Genesee, Livingston, Ontario and Yates; and of Tompkins, Tioga, Chemung and Broome.

Industrialization of areas may explain wide variations in debt in some cases, but it tells only part of the story. Fulton county, which is in the debt group with less than \$50 per \$1,000 valuation, has a population 80 per cent of which resides in cities and villages. Chemung, in the same group, has a 75 per cent city and village population. Broome and Monroe counties, in the highest debt group, have city and village populations of 76 and 82 per cent, respectively. Obviously, a complete explanation must be sought elsewhere.

In Franklin county only 50 per cent of the population live in cities and villages; in Clinton, 46 per cent. For Erie and Westchester counties, on the other hand, the figures are 88 and 87 per cent. The density of population in Westchester county is 1,163 per square mile, and in Erie county it is 737 per square mile. The population density in Franklin county, however, is only 27, and in Clinton only 45. While the full valuation per capita in Westchester county is \$4,280 and in Erie county \$2,235, that of Franklin is \$1,178 and of Clinton, \$911, the lowest in the state.

In order to facilitate comparisons among the counties they have been divided for tabulation into three groups, A, B, and C.

In group A are gathered fourteen highly industrialized county areas and the counties of Putnam, Rockland, Suffolk, and Nassau. Each of these counties, except the four named, has a city and village population of more than 75 per cent and a comparatively high density of population. Moreover, in each of these counties there are large industrial cities which due to their size and importance dominate county activities.

Nassau, Putnam, Suffolk and Rockland counties are included in group A because they are part of the metropolitan area of New York City. Although a much smaller percentage of the people in these counties live in cities and villages than in the other counties

TABLE CI
NET OVERLAPPING DEBT OF COUNTY AREAS¹ IN NEW YORK STATE IN RELATION TO CERTAIN FACTORS

COUNTY	POPULATION				PROPORTION OF TOTAL POPULATION LIVING IN		PROPORTION OF OVERLAPPING DEBT INCURRED BY	
	Number	Rank	PER SQUARE MILE		Cities and villages	Outside	Cities and villages	County, towns and school districts
			Number	Rank				
GROUP A COUNTIES								
Erie.....	762,408	1	737	3	88	12	65	35
Westchester.....	520,947	2	1,163	1	87	13	44	56
Monroe.....	423,881	3	1,639	4	82	18	71	29
Nassau.....	303,053	4	1,106	2	53	47	25	75
Onondaga.....	291,606	5	373	7	83	17	88	12
Albany.....	211,953	6	402	6	84	16	74	26
Oneida.....	198,763	7	159	14	82	18	72	78
Suffolk.....	161,055	8	175	13	25	75	8	92
Niagara.....	149,329	9	286	9	82	18	94	6
Broome.....	147,022	10	209	10	76	24	68	32
Schenectady.....	125,021	13	607	5	83	17	72	28
Rensselaer.....	119,781	14	181	12	77	23	69	31
Chemung.....	74,680	20	184	11	75	25	71	29
Montgomery.....	60,076	26	151	16	79	21	75	25
Rockland.....	59,599	27	326	8	50	50	23	77
Fulton.....	46,560	32	90	20	80	20	81	19
Putnam.....	13,744	55	59	36	29	71	3	97
GROUP B COUNTIES								
Orange.....	130,083	11	156	15	65	35	63	37
Chautauqua.....	126,437	12	118	18	70	30	62	38
Dutchess.....	105,462	15	131	17	60	40	70	30
Jefferson.....	83,574	17	66	30	65	35	66	34
Steuben.....	82,671	18	59	35	62	38	51	49
Ulster.....	80,155	19	71	29	47	53	69	31
Cattaraugus.....	72,398	21	54	38	62	38	50	50
Oswego.....	69,645	22	72	28	63	37	75	25
Cayuga.....	64,751	23	92	19	66	34	89	11
Herkimer.....	64,006	24	44	44	71	39	29	71
Saratoga.....	63,314	25	77	25	58	42	42	58
Genesee.....	44,468	35	90	21	61	42	72	38
Tompkins.....	41,490	37	87	22	61	39	72	38
Warren.....	34,174	44	39	46	57	43	43	57
Cortland.....	31,709	46	63	32	64	36	55	45

GROUP C COUNTIES		Per cent		Per cent		Per cent	
St. Lawrence.....	90,960	16	34	51	49	51	40
Ontario.....	54,276	28	84	23	60	40	59
Wayne.....	49,995	29	83	24	42	58	41
Orego.....	46,710	30	46	42	46	54	24
Clinton.....	46,687	31	45	43	46	54	23
Washington.....	46,482	33	56	37	53	47	36
Franklin.....	45,694	34	27	54	50	50	33
Columbia.....	41,617	36	65	31	45	55	24
Delaware.....	41,163	38	28	31	45	55	18
Madison.....	39,790	39	61	33	35	65	82
Allegany.....	38,025	40	36	33	53	46	20
Livingston.....	37,560	41	36	49	42	58	43
Sullivan.....	35,272	42	35	34	40	58	25
Chenango.....	34,665	43	39	50	23	75	30
Essex.....	33,959	45	19	47	46	54	29
Orleans.....	28,795	47	73	56	53	54	34
Wyoming.....	28,764	48	40	27	39	61	24
Greene.....	25,808	49	40	41	64	36	27
Tioga.....	25,430	50	49	45	39	61	24
Seneca.....	24,983	51	74	26	51	49	42
Leeds.....	24,447	52	19	55	48	52	13
Schoharie.....	19,667	53	31	55	35	65	40
Yates.....	16,848	54	49	52	28	72	5
Schuyler.....	12,900	56	38	39	42	58	18
Hamilton.....	3,929	57	2	48	40	60	23
				57	7	93	12
							88
							96

¹ Including debt of counties, cities, towns, villages, special districts, and school districts, minus sinking funds.

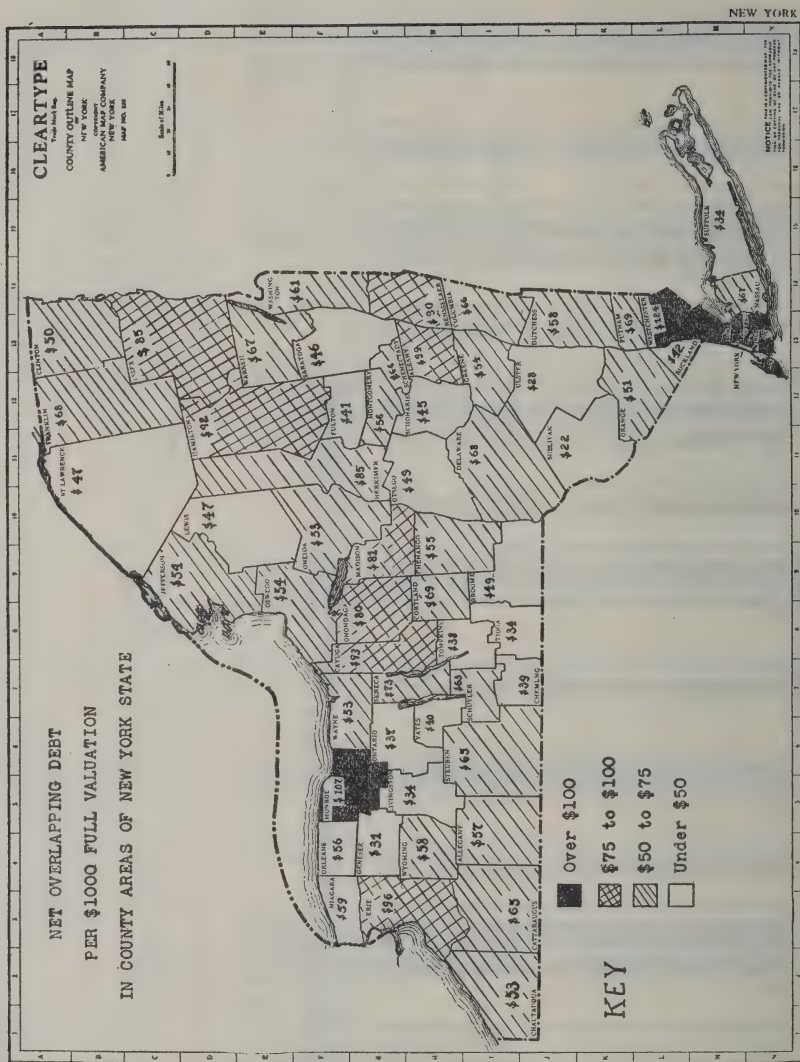
TABLE CI—Continued
NET OVERLAPPING DEBT OF COUNTY AREAS¹ IN NEW YORK STATE IN RELATION TO CERTAIN FACTORS

COUNTY	FULL VALUE OF TAXABLE REAL PROPERTY. ²			NET OVERLAPPING DEBT								
	Amount (in thou- sands)	Rank	PER CAPITA		Amount (in thou- sands)	Rank	PER CAPITA		PER \$1,000 FULL VALUE		PER SQUARE MILE	
			Amount	Rank			Amount	Rank	Amount	Rank		
GROUP A COUNTIES												
Erie.....	\$1,704,314	2	\$2,235	10	\$164,195	2	\$215 40	7	\$96 34	4	\$158,796	4
Westchester.....	2,230,141	1	4,280	3	278,150	1	533 90	1	124 72	1	620,871	1
Monroe.....	1,007,732	4	2,377	7	108,527	3	256 00	4	107 69	2	163,691	3
Nassau.....	1,583,204	3	5,224	2	106,416	4	351 10	3	67 22	18	388,379	2
Onondaga.....	604,011	6	2,071	11	48,342	5	165 80	8	80 03	11	61,897	7
Albany.....	480,078	7	2,265	9	47,757	6	225 30	6	99 48	3	90,620	5
Oneida.....	341,769	9	1,719	17	18,360	10	92 40	22	53 72	35	14,688	14
Suffolk.....	625,901	5	3,886	4	21,827	8	135 50	12	34 87	53	23,735	10
Niagara.....	346,483	8	2,320	8	20,468	9	137 10	10	59 07	25	39,210	8
Broome.....	230,486	11	1,567	27	11,327	7	77 00	35	49 14	42	16,066	12
Schenectady.....	256,329	10	2,050	12	17,096	11	136 70	11	66 10	19	82,990	6
Rensselaer.....	157,377	15	1,313	43	14,164	12	118 20	14	90 00	7	21,364	11
Chemung.....	116,142	18	1,555	29	4,630	25	62 00	45	39 87	49	11,376	19
Montgomery.....	88,349	27	1,454	36	4,964	22	82 60	30	56 19	30	12,472	17
Rockland.....	119,642	17	2,007	13	5,030	21	84 40	27	42 04	46	27,486	9
Fulton.....	60,657	36	1,302	45	2,508	42	53 90	53	41 35	47	4,860	32
Putnam.....	48,181	48	3,685	5	3,341	35	243 10	5	69 34	14	14,339	13
GROUP B COUNTIES												
Orange.....	211,389	13	1,621	24	10,988	14	84 30	28	51 95	38	13,175	16
Chautauque.....	240,003	12	1,897	14	12,791	13	101 20	19	53 30	36	11,965	18
Dutchess.....	181,350	14	1,719	16	10,679	15	101 30	18	58 89	26	13,249	15
Jefferson.....	122,878	16	1,475	34	6,723	18	80 40	32	54 71	33	5,277	29
Steuben.....	96,892	24	1,172	54	6,304	19	76 30	36	65 06	22	4,509	36
Ulster.....	115,338	19	1,438	37	3,317	36	41 40	57	26 76	56	2,917	46
Cattaraugus.....	105,879	21	1,462	35	6,971	17	96 30	20	65 84	21	5,056	31
Oswego.....	83,311	29	1,196	52	4,563	26	65 50	41	54 77	32	4,723	34
Cayuga.....	89,527	26	1,382	39	2,762	38	85 38	9	93 09	5	3,928	37
Herkimer.....	103,282	22	1,613	26	8,818	16	137 80	56	85 38	9	5,612	28
Saratoga.....	102,385	23	1,617	25	4,755	23	75 10	38	46 44	44	5,777	24
Genesee.....	77,013	30	1,731	15	2,407	43	54 10	52	31 25	55	4,853	33
Tompkins.....	70,013	33	1,697	21	2,718	40	65 60	42	38 82	50	5,710	25
Warren.....	58,630	33	1,715	18	3,882	30	116 00	15	67 92	17	4,545	35
Cortland.....	39,172	47	1,235	48	2,726	39	86 00	25	69 59	13	5,415	23

GROUP C COUNTIES											
	\$11,694	20	\$1,227	50	\$5,328	20	\$58 60	48	\$47 70	41	\$1,973
St. Lawrence.....	91,777	25	1,690	20	3,410	32	62 80	42	37 16	51	53
Ontario.....	75,083	31	1,502	31	3,999	29	80 00	33	53 25	51	53
Wayne.....	65,729	34	1,407	38	3,258	49	69 80	39	49 57	41	53
Osgo.....	42,575	45	911	57	2,152	49	46 10	54	50 55	40	52
Clinton.....	43,427	44	934	56	2,673	41	57 50	50	61 55	44	54
Washington.....	53,839	39	1,178	53	3,693	31	80 80	31	68 59	15	50
Franklin.....	70,120	32	1,684	22	4,674	24	112 30	20	66 66	20	50
Columbia.....	50,015	42	1,215	51	3,407	33	82 80	29	68 12	16	48
Delaware.....	51,289	40	1,285	46	4,155	28	82 30	17	81 01	16	48
Madison.....	59,580	37	1,566	28	3,423	34	90 00	24	87 55	23	43
Allegany.....	64,226	35	1,709	19	2,246	46	59 80	27	84 97	52	43
Livingston.....	85,828	28	2,433	6	1,946	51	55 20	51	84 97	52	43
Sullivan.....	36,169	50	1,043	55	2,014	50	58 10	51	84 97	52	43
Chenango.....	50,420	41	1,484	42	4,327	27	127 40	13	85 82	8	54
Essex.....	38,304	49	1,330	42	2,183	48	75 80	13	85 82	29	47
Orleans.....	38,547	48	1,340	41	2,251	45	78 30	37	85 99	27	47
Wyoming.....	40,084	46	1,553	30	2,210	41	85 60	34	58 40	27	38
Greene.....	32,024	51	1,256	47	1,113	57	40 30	26	54 11	34	41
Tioga.....	30,688	52	1,228	49	2,257	44	90 30	23	73 55	54	51
Seneca.....	30,647	53	1,307	44	1,461	53	62 30	23	73 55	12	52
Lewis.....	26,523	55	1,348	40	1,209	54	61 50	44	47 67	43	56
Schoharie.....	28,249	54	1,676	23	1,139	56	67 60	46	45 58	45	55
Yates.....	19,107	57	1,480	33	1,218	56	94 40	21	40 32	48	42
Schuyler.....	20,276	56	1,160	1	1,868	52	475 50	2	63 73	23	39
Hamilton.....			5,160					2	92 13	6	1,099

1 Including debt of counties, cities, towns, villages, special districts, and school districts, minus sinking funds.

² As estimated by the State Tax Commission: see its *Report, 1932*, p. 86. Includes special franchise valuations, including cost of contracts, cities, towns, villages, special assessments and local government sinking funds.



of the group, except for Putnam, they have a comparatively high density of population and valuation.

The counties in group B possess both industrial and rural characteristics. In each is to be found an industrial city of the "second class," which is the economic center of the county. The density of population is lower than in group A, and, in general, the debt per \$1,000 valuation is lower also.

The distinctly rural counties have been included in group C. For the most part they are large counties with small populations. None contains a city of sufficient importance to dominate the economic life of the county area.

The city and village populations in the group A counties of Erie and Albany are about the same. The table shows that the valuation per capita in Erie is \$2,235, while in Albany county it is \$2,265. The overlapping debt per capita in the Albany area is slightly larger, being \$225.30 compared with \$215.40 for Erie county. Albany leads Erie also in the amount of debt per \$1,000 valuation, \$99.48 as compared with \$96.34. However, the population density of Erie county is 737 inhabitants per square mile; that of Albany is 402. Were the character of population the reason for the higher debt burden, Erie county ought to be found to bear the heavier load. Instead, it is Albany, and the cause may well be a difference in governmental organization or management.

In the case of Monroe and Niagara counties, on the other hand, the difference in debt can largely be explained on the basis of the difference in the concentration of population. Monroe and Niagara both have 82 per cent of their inhabitants living in cities and villages, although Monroe is somewhat the larger county. The density of population in Monroe county is 639 per square mile; in Niagara it is only 286. The per capita valuation in Monroe is \$2,377; for Niagara the corresponding figure is \$2,320. The Monroe area has a per capita overlapping debt of \$256 as compared with \$137 for the Niagara area. But Monroe has a population of 423,881; Niagara, 149,329. One is not surprised to find, then, that the debt of the Monroe county area per \$1,000 valuation is \$107.69 and that of Niagara \$59.07.

It is interesting to see how closely Orange and Dutchess counties compare in the group B counties. Their population, in size, in density and character, is about the same. The full valuation of Orange county is \$211,389,000; of Dutchess, \$181,350,000, but the valuation per capita is somewhat larger in Dutchess county. The total overlapping debt of the area is almost the same, and the lower figure for per capita debt in Orange county is obviously due to its larger population. The debt per \$1,000 valuation is not far apart,

and the similarity of the areas is reflected by the figures on overlapping debt per square mile: \$13,175 for Orange and \$13,249 for Dutchess county.

Among the group B counties Cayuga and Herkimer have the largest overlapping debt per \$1,000 valuation. In the case of Cayuga, as has already been said, the relatively high indebtedness is explained by the fact that it is a resort area with heavy obligations for roads and schools. In the case of Herkimer the reason seems to be the low density of population and heavy highway and school indebtedness.

Among the group C counties, Essex, Madison, Seneca and Hamilton are found to have disproportionately high debts per \$1,000 valuation. As regards the first three of these areas the explanation is found in the State Tax Commission's Report. They have unusually large school district and highway bonded indebtedness. Hamilton county is the least populous in the state, having only 3,929 inhabitants and a density of population of 2. However, it boasts the highest valuation per capita in New York State and ranks very near the bottom for total overlapping debt. Partly because of its low population, its per capita debt is second only to that of Westchester county. Its overlapping debt per \$1,000 valuation is \$92.13, the highest among the group C counties. Being a rich county with a scattered population, Hamilton, it is not surprising to discover, has incurred most of its debts for highways and special services in special districts.

Aside from the above mentioned exceptions, the differences in the debt burden of the various county areas in their particular groupings may all be explained by a combination of some, or all, of the reasons that have been advanced to account for the outstanding discrepancies.

RECOMMENDATIONS

We recommend the elimination from the Constitution of the present debt limit provisions and the substitution of the following:

(1) The Legislature to be directed to provide by general law the methods by which and the limitations under which debts may be contracted by the various civil divisions of the state.

(2) All bonds, except permissively those of New York City, Buffalo and Rochester, to be of serial type.

(3) No debt to be incurred for payment of current expenses of administration unless payable out of taxes levied or to be levied within 12 months after it is incurred.

(4) Every civil division to be required to file with the local government finance board (to be created), immediately prior to every bond issue, a debt limit statement, indicating the properties taxable for the repayment of each debt item.

(5) Any law or ordinance hitherto or hereafter enacted purporting to limit the amount of taxation which may be imposed for the payment of debt charges to be invalid.

In addition, we recommend the incorporation of the following provisions in the statutory law:

(1) That no bond shall be issued solely on the full faith and credit of any special district.

(2) That the term "aggregate debt" of a unit of government shall be defined as equal to a sum obtained by:

(a) Multiplying the principal of each of its outstanding bonds by the full value of the taxable real properties¹¹ against which taxes or benefits will be levied or assessed to redeem such bond; and

(b) Dividing the sum of the products so obtained by the total full value of all taxable real properties¹¹ in such unit.

(3) That no city, county or other civil division shall issue any bond which shall increase its aggregate debt beyond a fixed percentage¹² of the total full value of all taxable real properties therein.

(4) That indebtedness incurred for any and all revenue-producing improvements shall be excluded from these debt limits entirely for a period of five years from the beginning of construction and thereafter to the extent that the current net revenue derived therefrom meets the interest and amortization installments of the debt.

(5) That no bond shall be payable later than a fixed number of years after its issue, the number to be determined according to the purpose of the bond.

(6) That all securities of local governments outside New York City be marketed by a state local government commission.¹³

¹¹ Determined by applying the ratio of full to assessed value, as fixed by the latest available determination of the State Tax Commission for the civil division in which such properties are situated, to the assessed values of such properties as they appear on the roll of such civil division used by the State Tax Commission in arriving at such determination.

¹² This percentage should be uniform for each class of unit. See recommendations under *State Aid*, p. 400.

¹³ We recommend also that the collection and publication of local debt statistics be the duty of the State Comptroller only. Commissioner Preston believes that cities like Buffalo, Rochester and Syracuse should handle their own securities.

Chapter XIV

THE FEE SYSTEM OF COMPENSATION

THE fee system of compensation for officers in local government in New York State is an institution of imposing proportions and labyrinthine complexity. Literally hundreds of provisions of law are on the statute books granting various local officials fees for the performance of certain duties ranging all the way from tax collection to fence viewing. Fees enter into three out of the five methods by which county and town officers are remunerated. There are: (1) part-time officers paid entirely by fees, (2) full-time officers paid entirely by fees, (3) full-time officers compensated by salary plus fees, (4) full-time officers receiving a salary only, and (5) part-time officers receiving salary only.

The fee system of compensation might be defined as remuneration of public officials for the performance of specific acts. While this may sound well, it is entirely unsuited to modern governmental conditions. It can be justified for the remuneration of part-time work, the occasional rendering of certain services by officials, but hardly for a full-time public official charged with carrying out an important function of government.

Originally fees were the only adequate "yardstick" upon which to base the remuneration of officials for work performed. Today, although the duties of school district tax collectors and of poundmasters have changed little, the duties of other officials have grown tremendously in extent and detail. The result is they receive too much or too little in fees. While it is difficult to get constables and justices of the peace to serve because of the poor remuneration, some other officials are paid far more than the work they do is worth.

The host of officers being compensated wholly or partly by fees includes assessors, tax collectors, constables, coroners, county clerks, county treasurers, poundmasters, school directors, school district collectors, sheriffs, clerks of surrogate's courts, supervisors (town and county), town clerks and town superintendents of highways. In some cases the fees comprise merely the per diem compensation and "actual and necessary" expenditures.¹ In others, elaborate schedules list the compensation for each service performed.

As was pointed out in our 1933 report, the fee system of compensation had justification when local government represented a

¹ Technically, these are hardly to be termed "fees" as the Commission uses the term. Per diem payments are desirable in many instances, provided the official receiving the per diem is not being otherwise compensated for his time.

frontier society in which all officers were part-time officers and the work to be performed was largely a matter of individual services to neighbors or passersby. Then there was no way to measure in advance the amount of time that a public official would be required to spend on the job, and since the services performed were of benefit primarily to individuals rather than to the community as a whole, it was only fair that the individuals benefited should pay for the service. The fee system was inexpensive and adequate under the circumstances. Unfortunately, laws and customs lag behind economic conditions. So it is that today when millions are being spent in the performance of public services, many of the employees in local government in New York State are still paid by fees. The increased complexity of government, as it relates to the fee system, has made possible overpaying officials who are doing relatively unimportant, although necessary, work and underpaying others who are doing important work to which they are not inclined to give any more of their time and effort than their small compensation warrants. The fee system works badly in either case.

To the objection that some of the local officers are only part-time officials and placing them on a salary would inevitably increase the expense of the operation of the office, it might be said that experience in public administration demonstrates beyond question that part-time administration is rarely efficient in any case and that it is desirable to consolidate offices to create one full-time position in place of several part-time positions. Or, if part-time positions are to be continued, certainly our experience with these positions has been sufficient to permit a fair salary to be determined.

While the Commission has had no opportunity this year to make a sufficiently detailed study of the fee system to be able to make specific salary recommendations with respect to each office which is now on the fee basis, it does vigorously affirm its recommendation of 1933 to the effect that the fee system should be abolished as a method of compensation for officials of local governments and that the authority for fixing salaries of officers now on a fee basis should, wherever practicable, be left to the appropriate governing authorities of the units of government affected. There should be a limitation on the amount of salary, however, and the Commission suggests as a convenient maximum the amount of fees received by a particular office for the year 1936. Since, with respect to a number of offices, this information is not now available, the legislature should require a record to be filed with the budget authority of the particular unit of government concerned of the amount of fees received by every local official, regardless of whether the fees are retained by the official or turned over to the public treasury. The office of the state comptroller should, in turn, be required to collect these figures and publish a report showing the fees received.

It is questionable whether during the years of the depression the fee system has involved much in the way of financial abuse. Some of the most glaring abuses have been remedied and the reduction in business activity has taken care of others. There has been a growing disposition on the part of public officials to recognize the soundness of the Commission's position with respect to fees. The new Town Law, for example, has made a number of changes in the right direction with respect to compensation. It provides in the case of towns of the first class and towns of the second class which have adopted the budget system that the town board shall fix the salaries of all officers and employees of said town, whether elected or appointed. It further provides that such salaries shall be in lieu of all fees or other compensation (save that the supervisor shall not be required to account for and pay over such fees or other compensation as he receives as an officer of the county) and specifies that all fees shall be the property of the town and paid over to the supervisor not later than the fifteenth day of the month.

In towns of the second class not on the budget system, the fee system of compensation remains in effect but a maximum of \$3,000 per annum has been placed on the total compensation of any town officer. An interesting experience as to fees versus salaries has been had in Stony Point, the only second class town in Rockland county. Stony Point had the salary system in effect during 1932 and 1933, but when the new Town Law was passed returned to the fee system. In 1932 and 1933 the supervisor, the assessors, the town clerk, the justices of the peace and the constables all received salaries. At present only the assessors do.

Mr. W. L. Bulson, supervisor of Stony Point, believes that the return of the fee system will not appreciably increase the burden on the town. Before the change was made, the board of supervisors extracted a gentleman's agreement from the town clerk that his bill would not exceed his salary in 1933. The supervisor's salary was \$500 a year. Mr. Bulson estimates that his fees for 1934 will amount to about \$650, including charges for handling the highway fund. The fees of the other officers, he believes, will be about the same as their salaries had been.

In discussing the merits of the salary system he said that it tended to simplify the duties of officials and render their performance more efficient. Bookkeeping was easier, and the temptation to pad the accounts for fees was eliminated, he felt.

It seems too obvious to need statement that a public official should be paid sufficiently so that he can afford to give sufficient time to his work to render any service that is needed. His thinking should not be restricted to specific performances for which alone he is paid. Under such conditions, he may receive a fee every time he turns around; but more important, he may not turn around unless

he receives a fee! There may be, unquestionably, certain minor positions in the public service which function more effectively under the fee system. It is arguable, for instance, that the serving of subpoenas should remain a fee position to get the best results; there may be others in this category but the exceptions are not sufficient in number to confound the rule.

It should be clearly understood that the Commission favors charging individuals for specific services rendered to them that are not proper charges on the community. That is, the Commission does not oppose charging fees for service rendered but simply the use of such fees as a method of compensating the public official who is responsible for the work. It is completely proper for the cost of a particular service to be paid by the individual who receives the service. Fees exacted in this manner constitute the most equitable way of maintaining a number of public offices. The evils of the fee system, it must be emphasized, proceed not from the collection of fees but from the practice of regarding them as the private income of public officials.

In Virginia, where the fee system has been abolished, an attempt was made to effect a compromise between the unlimited right of a fee officer to retain all fees, and payment by salary. A maximum amount was set beyond which all fees, less expenditures, had to be turned into the state or local treasury. The maximum was made to vary with the office and the population of the county, and ranged from \$1,000 to \$7,500. Expenses had to be approved by the State Fee Commission on estimates furnished by the fee officers themselves.

A Virginia commission reporting in December 1931 to the Legislature on the functioning of the plan, had this to say:

“The soundness of the Virginia fee law will depend upon the effectiveness of the expense limitations, the proper relation of net fees collected to work performed, and the justice of the plan as it relates to professional salaried officers. *The fee system of Virginia will be found to be defective from each of these points of view.*”²

The Virginia commission found that in one county the amount received for board and clothing of prisoners for one year was \$6,800 while the cost of these services to the official was \$2,000. In another county \$6,250 were allowed by the Fee Commission on the basis of estimated expenditures, and actual expenditures amounted to \$1,200.

On January 1, 1932, the so-called Moffet bill became effective in Virginia. The bill provided that county treasurers and commissioners of the revenue shall no longer retain fees, but shall be compensated by salary. However, the salaries of these officials were

² Italics, Virginia Commission.

based upon their fees during 1930 and local boards of supervisors were allowed to increase or decrease such salaries by 15 per cent.

There are many ridiculous features in present laws specifying fees for the performance of certain duties. The statute which provides that a supervisor in towns of the second class receive as a fee 1 per cent of the money he spends is hardly conducive to economical administration of the public business. Tax collectors in towns of the second class receive 2 per cent of the amount of taxes they collect within thirty days but 5 per cent on moneys collected *after* thirty days. This actual inducement to the collector *not* to collect taxes until the expiration of the thirty-day period has been the law in New York State for many years. That such laws can remain on the statute books is ample evidence of the legal obscurity in which the fee system has long been hidden and of itself would constitute sufficient reason for bringing the compensation of officials into the light of day through the establishment of salary schedules. Salaries should be based on the principle of fair and adequate compensation for the work performed and local authorities should have the power to determine the exact amount of salaries, possibly within limits to be determined by the legislature.

The Commission, it should be emphasized, does not recommend the immediate abolition of the fee system throughout the state. Its abolition, however, is strongly recommended as a part of a program of fundamental reorganization to be made possible by constitutional amendment.

Chapter XV

THE VILLAGE AS A SPECIAL PROBLEM

THERE are two communities among the many in New York State which have a particular interest for us at this point. One is Portchester which is located in Westchester county and has a population of 22,662. The other is Dering Harbor which is located in Suffolk county and has a population of 39. Both are villages. As such they are the mean and the extreme of an illogical system which puts into the same legal pigeon hole a definitely urban and a completely rural community. Two other communities have 20,944 and 69 inhabitants respectively. They are towns: Mount Pleasant in Westchester county and Benson in Hamilton county. There are two other communities which should be mentioned here—one with a population of 22,652 and the other with 2,150. These are cities: Oswego and Sherrill. The facts speak for themselves.

A village is not always, as is usually supposed, a small group of dwellings in the country, these being fewer than in a town or city. Nor is a village always just a large edition or a legal definition of a hamlet. While, according to the law, a village may not be more than three square miles in area at the time of incorporation, many villages are much smaller than that, and many others are larger since the law permits the extension of village boundaries by annexation of territory. The village of Rye in Westchester county has an area of 41,864 acres, the equivalent of more than 65 square miles. Shoreham in Suffolk county, on the other hand, occupies only 65 acres, or about a tenth of a square mile. Plandome Heights and Russell Gardens in Nassau county have an acreage of 84 and 100, respectively. And there are many more such small villages.

CLASSES OF VILLAGES

As defined by law, villages are divided into four classes on the basis of population: (1) those with 5,000 or more; (2) 3,000 to 5,000; (3) 1,000 to 3,000; and (4) those having less than 1,000. However, of the 553 incorporated villages in the state, only 136 have more than 2,500 inhabitants. Previous to the amendment of the Village Law in 1933, any district could incorporate if it had a population of 250 or more and an area of less than three square miles. At present a village must have 500 residents before it may incorporate. If no villages with less than that number of inhabitants were allowed to exist, 133 of them would have to be abolished. Curiously enough, some villages embrace entire towns, and there are two villages in the state each containing more than 25 per cent of the population in its county. One of them is Seneca Falls in

Seneca county with a population of 6,443 of the county's total of 24,983, and the other is Penn Yan in Yates county with a population of 5,329 of the county's population of 16,848.

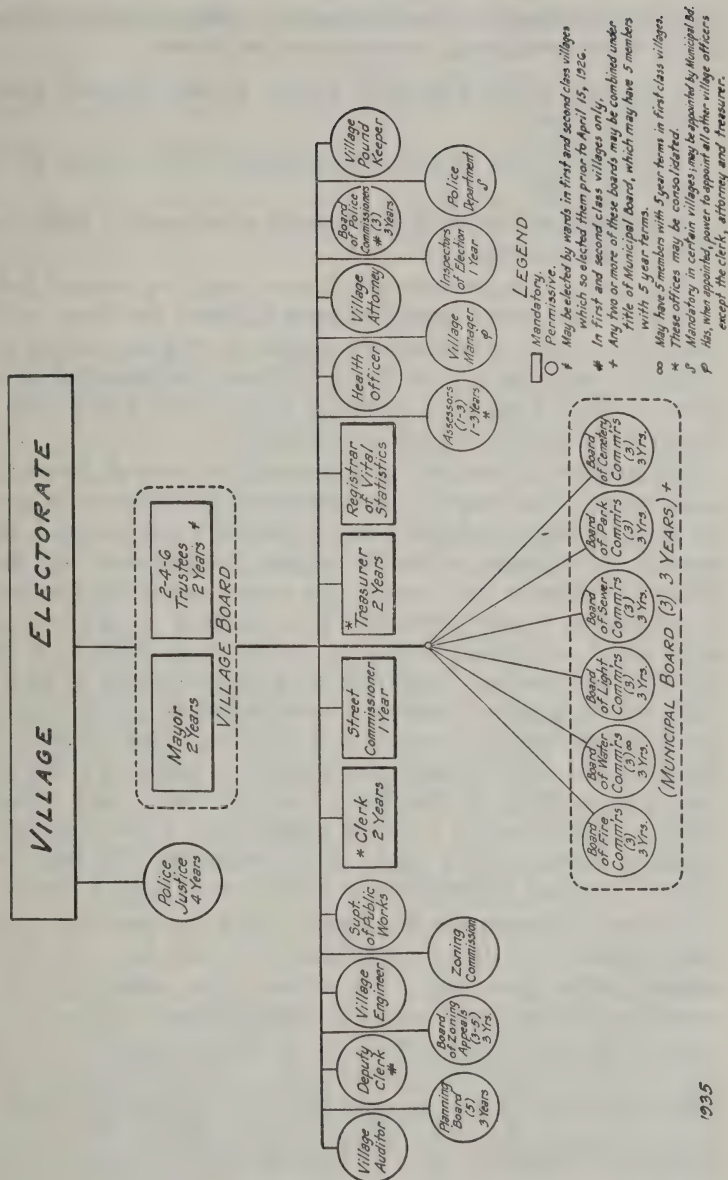
The village population of New York State numbered 1,118,704 in 1930, or 8.8 per cent of the entire population of the state. In the period from April 1, 1930 to May 1, 1934, 22 new villages were incorporated, increasing the number of people living in villages to 1,128,232. In comparison, the population of the state outside of incorporated cities and villages amounted to 1,720,700 in 1930. The relative importance of the village from the point of view of governmental efficiency is further indicated by the fact that in 1932 the cost of village government, including expenditures for education and for the redemption of general bonds, amounted to \$59,177,415.77, or more than 11 per cent of such cost incurred by counties, cities, towns, villages and school districts put together.

Villages, be they small or large, are subject to four or more layers of government. Operating in the village beside the municipal government proper are the town and county governments, although town highway taxes, in some cases, are not levied on property within incorporated villages. Furthermore, except in villages constituting a union free school district, school districts function in villages as independent units of government. On top of all this administrative machinery numerous special districts may crisscross and overlap the village area. Some villages are even subject to the jurisdiction of two towns instead of one. One hundred twenty-five acres of Saranac Lake in Essex county, for example, is included in the town of North Elba and the remaining thirty acres in the town of Saint Armand.

VILLAGE ADMINISTRATION

Every village in the first instance has a mayor and four trustees, but the village board may resolve to have six trustees in villages of the first and second classes, or two in villages of the third and fourth classes. In addition to these officers, the village must have a treasurer and a clerk. A village of the first or second class may also have a deputy clerk, and any village may have a village engineer, a superintendent of public works, a village auditor, a street commissioner, a police justice (required in villages of the first class), and such other officers as the board of trustees may determine. The mayor, trustees and police justices are elective officials. All other village officers are appointed by the board of trustees. In third and fourth class villages, the board may act as a board of assessors; in the others it may appoint one or three assessors. In addition, except in villages which are part of a consolidated health district, the board of trustees also acts as a board of health in each village.

COMPOSITE CHART OF VILLAGE GOVERNMENT IN THE STATE OF NEW YORK



Village business is very often part-time work. It can hardly be otherwise at the rate of compensation village officials receive. The law provides maximum remuneration as follows:

In villages of the first class, mayor, \$1,200, trustees, \$600, commissioners, \$300.

In villages of the second class, mayor, \$600, trustees, \$300, commissioners, \$300.

In villages of the third and fourth class, mayor, \$300, trustees, \$200, commissioners, \$200.

This means that because 424 villages out of a total of 526 which do not operate under special charter fall into the third and fourth classes, the lowest remuneration applies in 80.3 per cent of all these villages. Moreover, 13 of the 27 villages incorporated by special charter would have to be classified in the third and fourth classes were they deprived of their special status.

The practice of conducting village affairs through boards of commissioners is one which is not conducive to efficiency in operation. As already mentioned, the board of trustees may act as a board of assessors in villages of the third and fourth class. In the same classes of villages, the trustees, the mayor and clerk are inspectors of election at village elections. The mayor is *ex officio* member of each board of commissioners, of which there may be a number. The law permits the formation of separate boards of fire, water, light, sewer, park or cemetery commissioners, or of a municipal board combining the powers and duties of two or more boards. The board of trustees may also appoint a board of police commissioners in a village of the first or second class. Any village may employ the services of a zoning commission, a board of appeals, a planning board or of a shade tree commission (the last, however, only in a village embracing the entire territory of a town).

It should be apparent from even this brief description that the chief defect of village organization is the lack of centralized administrative direction. The mayor, true enough, is the chief executive, but his powers are not clearly defined save as to enforcement of the laws, the prosecution of offenses and the recovery of penalties, and supervision of the police. If he is a strong man, with definite ideas of his own, he may succeed in leading the board. But, in any case, he is not an administrative official who can act unhampered by politics. One of the first tenets of sound administration is that responsibility must be placed upon individuals. Administration by boards generally leads to halting, uncertain and wasteful methods.

There is no separation made in the village government between the determination of policies and the administration of such policies. Such a separation, together with centralization of power and respon-

sibility in an appointive, full-time executive is necessary in most villages if they are to provide their citizens with services in an economical and efficient manner. The Legislature has recognized this fact by enacting article 15-A of the Village Law, permitting the adoption of the village manager plan of government which has proved its worth where tried. In the village of Mamaroneck, for example, improved services at greatly reduced cost have accompanied operation under the manager plan. The manager has saved his salary many times over.

VILLAGE FUNCTIONS

The variety of functions performed by the village is indicated by the number and variety of its officials. Functions of government are nothing more than the services a government performs for its citizens. And in New York State the same function may be performed by three or more overlapping governments. Except for limitations on budget expenditures to 2 per cent of total property valuation, and in regard to education, villages enjoy almost complete liberty of governmental action even in spheres already occupied by county and town governments.

Villages are allowed to appoint village policemen or to organize their own police departments, supplementing already existing town constabularies, county and state police, but having no integral relation to them concerning the problems of crime detection, apprehension and prosecution. Village policemen, in many cases, are untrained and unfitted for police work, and village police departments add not only to the tax burden, but also to the confusion resulting from conflicting police jurisdictions. In order that crime may be controlled in these days of high-speed motor cars and express highways, it is necessary to have a centrally organized body of police operating over and patrolling a large area. For this reason, it is recommended that the function of police protection be transferred from the village to the county or state police. For the time being, however, villages of the first and second class might continue their own police departments, but the Legislature should prescribe uniform methods of training modeled on those of the state police. This could be done by statute, while the mandatory transfer of the police function from the village to the county or state would require a constitutional amendment.

Villages make their own assessments on property and collect their own taxes. The town also performs these functions within the village area, as does the state in connection with the special franchise assessment on public utility properties. In addition, there are the school district collectors collecting school taxes. The village area is subject to tax levy and collection by the village, town and school

district. If the power and duty to assess property and collect taxes is ultimately to be transferred from the town to the county government, as is recommended by this Commission, this change should be accompanied by similar transfer from the village to the county.

In many villages the assessment of property is a part-time job carelessly performed. Good assessment work can be found in the larger villages, but, as the Commission pointed out in its 1932 report, "the plan of having two separate assessments of village properties, one for village purposes, another for state and other local purposes, increases the cost of local government without increasing its efficiency." A transfer of these functions from the village to the county would undoubtedly meet with wide political opposition, and temporarily these duties might be placed on the town collector. But a constitutional amendment permitting such a change should also allow the allocation of the assessment and collection function in villages and towns to the county treasurer whenever the voters of such communities so determine.

Village assessors, especially when the village trustees act in that capacity, are under pressure to undervalue property. This condition, of course, is equally true of towns. Genuine equalization of the tax burden under these circumstances is difficult if not impossible.

The collection of taxes in villages conforming to the boundaries of union free school districts introduces the subject of reform in the method of collecting school taxes. As pointed out in another section of this report, there are too many school districts in the state. Envisaging a reduction in their number through consolidation, and the prospect that the county might well be the school area in the future, as well as the abolition of school district collectors, the Commission recommends that in all villages, including those which after consolidation no longer comprise a union free school district, the collection of school taxes be transferred to the town collector and, ultimately, to the county treasurer.

Under the Village Law, villages have exclusive control and supervision of streets and public grounds within their boundaries. However, under the Highway Law villages are liable for the expense of permanent highway improvement, and damages for laying out highways are a general town charge from which villages are not exempt. The town's chief function is highway maintenance, but even in the town area efficient utilization of road machinery is a difficult problem. This condition is aggravated in many villages which are either unable to afford the equipment and machinery necessary for the proper maintenance and improvement of streets, or incur heavy expenditures to obtain the same. As in the case of some towns, expensive machinery is used only part of the time and

allowed to rust and deteriorate. It seems probable that the county eventually will have to become the unit for highway construction and maintenance. In the interim, however, villages should contract with town or county for street and road construction and maintenance. Towns also should be permitted to contract with the county for street and highway construction and maintenance. In this way they could effect substantial savings without losing any of their "home rule" powers. This subject is treated more thoroughly in the section on highway administration in this report.

The village also provides the services of fire protection, health, sanitation and lighting. These functions require large areas for proper and economical administration. Problems of public health and sanitation are often related to water conservation and reforestation as well as industrial conditions and cannot be intelligently or economically treated within a smaller area than the county. Fire protection could be much improved by a co-ordinated system of fire fighting equipment within the whole county. In New Jersey the Commission to Investigate County and Municipal Taxation and Expenditures reported in 1931 that great savings could be made by the consolidation of fire departments. The aggregate cost of fire departments in Hudson county, New Jersey, the commission pointed out, was \$3,718,917 in 1929. The "aggregate standard costs for the same independent departments, but providing only enough men to meet the requirements as defined by the underwriters," was \$3,264,918. The standard cost "for a single department operating over the whole county," was computed to be \$2,094,805. Pending the adoption of countywide systems of fire protection, neighboring villages and towns should co-operate by installing synchronized alarm systems, so that they could pool their equipment in cases of great fires. The interchange of services would be the compensation of the parties to such an arrangement.

Undoubtedly there are many villages efficiently and economically administered, providing their citizens with needed services more cheaply than any other unit of government could. In such villages, however, it will be found that the people are actively participating in the administration of their affairs and have moulded the governmental machinery to their purposes. In other villages, however, the duplication of effort on the part of multiple governmental agencies has led to waste and inefficiency with its consequent burdens on the taxpayer. If the transfer of certain functions from the village to the county or the town is not made mandatory in the interest of better local government, at least the opportunity should be provided for the electorate locally to decide whether the town or county should perform village functions or whether, in the case of large villages, the village should perform town functions.

Chapter XVI

THE ATTITUDE OF COUNTY OFFICIALS TOWARD THE REORGANIZATION OF LOCAL GOVERNMENT

TAX administration and local government organization—these are inextricably bound up with one another. It is impossible to speak of improving the tax laws without paying respect to the possibilities of improving the organizational set-up of counties and towns throughout the state.

PURPOSE AND METHOD OF THE STUDY

Studies have been made and books have been written by experts on the subject of taxes and the means of administering them; professors, research men, and others who have made a life study of local government and taxation have been called into many a conference. But so far as we know, no systematic survey of the opinions of political and administrative officials themselves has ever been conducted in any state with the avowed purpose of ascertaining what *they* think of their own organizations for the administration of local functions. This was the object of an investigation conducted by the Commission this year through hearings held in various parts of the state and through questionnaires sent to officials of all counties.

Outstanding among the many problems of Tax Law revision are: (a) the absence in county government of a chief executive or administrative officer, (b) the question of the desirability of classifying the counties and prescribing a form of government for each class, (c) the question of the ideal size of the board of supervisors, and (d) the problem of how best to organize the agencies handling the assessment of property and the collection of taxes. It was with these fundamental questions in mind that the Commission set out to learn what the local government officials themselves thought of the desirability and the ways of reorganizing local government in New York State.

First, a short questionnaire was drawn up and sent to all of the more important political and administrative officers in the state, such as the members of the various county boards of supervisors, city and county clerks, mayors, county treasurers, county judges, commissioners of public welfare, district and county attorneys, county chairmen of the Democratic and Republican parties,

and others. The purpose was to secure opinions, not from experts, outsiders and research men, but from all those having had practical experience in county government and in the administration of other local units. No special credit was given for length of experience, nor was any office weighted more heavily than any other. In other words, an attempt has been made to find out what local officials, as such, and regardless of their individual experience or qualifications, are thinking. A total of 2,369 questionnaires were sent out, 1,402 of them to supervisors. Almost one-third (731) of the questionnaires were returned, supervisors accounting for 441 of them.

The four problems mentioned above were translated into six specific questions and these six questions arranged in three groups as follows:

County Executive

1. Do you believe that there should be a single executive or administrative head for the county?

If your answer is "yes," should such executive

(a) be chosen by the board of supervisors?

(b) be elected by the county?

2. Do you believe that counties should be classified according to population and different forms of government prescribed for each class?

Board of Supervisors

3. Should the number of supervisors be diminished?

4. If diminished, should the board of supervisors consist of members chosen at large from the county or from districts?

Assessment and Taxation

5. Do you believe that all assessments for purposes of taxation in the county should be made by a single officer or board?

If your answer is "no," why not?

6. Do you believe that all taxes collected in the county, except city and village taxes, should be collected through a single agency?

If your answer is "no," why not?

A blank sheet was enclosed with each questionnaire, and each official was invited to make suggestions and comments. Many took

advantage of this opportunity to express their opinions and ideas on the subject of local government generally.

Before going further, it should be pointed out that for obvious reasons the five counties within the city of New York were not included in this study. Furthermore, the act directing the Commission to make the study (Laws of 1934, ch. 845) expressly excepted from the study counties wholly included within cities. Each of the remaining 57 counties, however, was given equal weight and consideration in so far as the data permitted.

In addition to the questionnaire method of securing information, the Commission held hearings in various sections of the state. They were so arranged as to time and location that no county could fairly claim that it had been discriminated against or that it had not had an opportunity to be heard or represented. The local officers were urged not only to answer the questionnaire but to come to the hearings and present their views orally. Some chose to write their opinions, and others chose to deliver them orally; still others employed both methods. The result was that a large quantity of material, both technical and non-technical, statistical and non-statistical, was assembled.

ANALYSIS OF THE QUESTIONNAIRES

Inasmuch as the questionnaire study was a statistical one, we must make allowance for the shortcomings that are inherent in the approach; this, we believe, has been done. Although a return of one-third of the questionnaires was realized, care should be taken not to generalize too broadly from the conclusions arrived at in this study. The method was eminently worthwhile, and the data, taken judiciously, are very illuminating.

The Vote of the Supervisors

Supervisors, being policy-forming officers of the county, should be given attention here separately from the technical officers of the county. An analysis of the vote of the supervisors will give us a "geographical" picture of official opinion as to whether or not county government should be changed along the lines implied in the questionnaire. The accompanying charts indicate at a glance that, generally speaking, members of the boards of supervisors in the various counties are not anxious for change. The following table presents the returns in a different way:

TABLE CII
PERCENTAGE VOTE FAVORABLE TO CHANGE (SUPERVISORS)

COUNTY EXECUTIVE							BOARD OF SUPERVISORS						TAXATION AND ASSESSMENT					
SINGLE EXECUTIVE				CLASSIFICATION OF COUNTIES			DECREASING NUMBER OF SUPERVISORS			METHOD OF ELECTION OF BOARD			CENTRAL ASSESSING AGENCY			CENTRAL TAX COLLECTING AGENCY		
Yes		No	Per cent "Yes" of total	Yes	No	Per cent "Yes" of total	Yes	No	Per cent "Yes" of total	At large	By districts	Per cent favor- ing "at large"	Yes	No	Per cent "Yes" of total	Yes	No	Per cent "Yes" of total
(a)*	(b)†																	
79	82	261	38	207	172	55	221	288	43	21	232	8	155	205	43	193	221	47

*Appointed by the board of supervisors.

†Elected by the voters of the county.

It will be seen that of the six questions only one (the one on classification of counties) received a majority favorable vote.

Members of the state Legislature and members of the electorate of the several counties will be interested in knowing what each county thinks regarding these questions, assuming that the board of supervisors in any given county reflects accurately the opinion of the electorate in that county. First of all, it is necessary to eliminate from consideration any county from which too few questionnaires were returned to permit us to make any valid conclusions regarding such county. The assumption was that unless a one-third return was realized from any particular county, the vote would not be taken as truly representative of the opinion of the board of supervisors as a whole. This was made a rule, and the only exception made thereto was in the case of a county (e.g. Erie) where, although less than one-third of the questionnaires were answered, the total number returned was large enough to constitute a good sample. Eliminating the counties not heard from (just Nassau and Hamilton) and the 17 counties only barely heard from, we have remaining a total of 38 counties.¹

Charts 30 to 35 show by counties the degree of favorableness toward each of the six questions asked of the supervisors. The 19 counties eliminated from consideration are shown in gray.

An attempt was made to classify the 38 counties in one way or another and to correlate the percentage favorable vote on each question with one or more social or economic factors in order to

¹ The 17 eliminated counties (in addition to Nassau and Hamilton) are: Albany, Columbia, Cortland, Essex, Fulton, Greene, Herkimer, Montgomery, Niagara, Orleans, Rensselaer, Schenectady, Schoharie, Schuyler, Seneca, Suffolk and Ulster.

determine whether or not there was any cause and effect relationship. For example, for each county the following factors were analyzed and statistics gathered thereon: the equalized value of land per acre, the amount of state aid, the amount of gasoline tax paid, the number of acres per mile of rural highway, the percentage of dirt road mileage to the total road mileage, the percentage of radios to population, and others. Not one of these factors, however, seems to bear any direct relation to the way in which the county representative voted. On the other hand, there appears to be a slight correlation between the supervisors' vote and the excess of payments to the state over receipts from the state; that is, those counties which pay to the state treasury (in the form of taxes) more than they receive from the state (i.e., state aid) tend to favor some change in county government, and *vice versa*. This, of course, is not surprising.

Of all the possible correlative factors, obviously the most important is that of relative urbanism. A detailed analysis of a number of the counties has revealed that supervisors of the more densely populated counties tend to favor some governmental change in their counties and that the supervisors of the very rural counties, and especially the outlying towns, are very strongly in favor of maintaining the *status quo*. For example, supervisors of Monroe county, in which 82 per cent of the population is crowded into 6.5 per cent of the area of the county (Rochester and a number of villages), voted affirmatively on almost all the questions. Erie county, containing Buffalo, two other cities, and a great many villages, is another densely settled county, 88 per cent of the population occupying only 7.5 per cent of the area; here again we find the sentiment of the supervisors to be in favor of the changes suggested in the questionnaire. Although Tompkins county is a smaller county in every way, it, too, is essentially urban, 2.5 per cent of the area containing over 61 per cent of the people; Tompkins supervisors were above the average in their "yes" votes. Clinton and St. Lawrence supervisors, on the other hand, very definitely oppose county government reorganization; both of these counties are profoundly rural in character, three-fourths of St. Lawrence's population occupying over 30 per cent of the area, and a similar proportion of Clinton's population occupying almost 40 per cent of the area of that county. Although there are a great many exceptions to the statement that supervisors of urban counties tend to favor some change at present, and rural county supervisors tend to favor continuance of the existent set-up, the generalization seems to be justified.

Those supervisors who represent towns, rather than villages or wards or cities, or those supervisors who govern the rural counties,

are for the most part particularly fearful of centralization; they are satisfied with what they have and wish to keep it. From far north Clinton came a questionnaire, every question answered negatively, and this memorandum attached: "Our form of government is the best. If any trouble comes up, it can be adjusted much quicker and better locally than having the big *I am* running things." Another supervisor wrote that the rural areas do not relish the dictates of "so-called trained men" who carry with them a big supply of "city ideas." According to an Ontario supervisor, "Centralization is unfair; it is taxation without proper representation."

Not only is geographic centralization feared, judging from this questionnaire study, but administrative integration is feared, also. Thus, of the supervisors answering the question, "Do you believe there should be a single executive or administrative head for the county?" only 38 per cent voted in the affirmative. One of the supervisors of St. Lawrence county, in answering the questionnaire, declared that there was absolutely no need of a county executive, continuing: "Each county official is responsible to the board of supervisors, and each county official is the head of his department. Each has his work to do and does it efficiently and honestly." Other supervisors wrote that to inaugurate a single executive would be to throw "politics" into a hitherto honest and efficiently-administered county government. "Any attempt to change to an executive form of government would take away from the people," declared one of Jefferson county's supervisors.

The county executive idea found a good deal of support, however. From Cayuga county we received this opinion: "Every county should have one executive head. Take it in our county—thirty-three supervisors and no one responsible for the combined acts of the thirty-three. Everybody's business is nobody's business, and that is about the way it works out in our county."

"I do most certainly believe there should be a single executive head," wrote a supervisor from Westchester.

With only one exception, supervisors of all counties paying more in taxes to the state than they receive from the state either voted in favor of a county executive or were at least included in the first half of the list when the counties were arranged according to their degree of favorableness. St. Lawrence, Steuben, Delaware, Cattaraugus, Oswego, Otsego, Allegany—i.e., the seven counties having the most "favorable balance of trade"—stood definitely opposed to the idea of a single administrative officer for the county. From Chart 30 it will be seen that the counties in the Adirondack and the Allegany regions are opposed to the idea of a county executive, while the counties most favorable to the plan are the urban counties

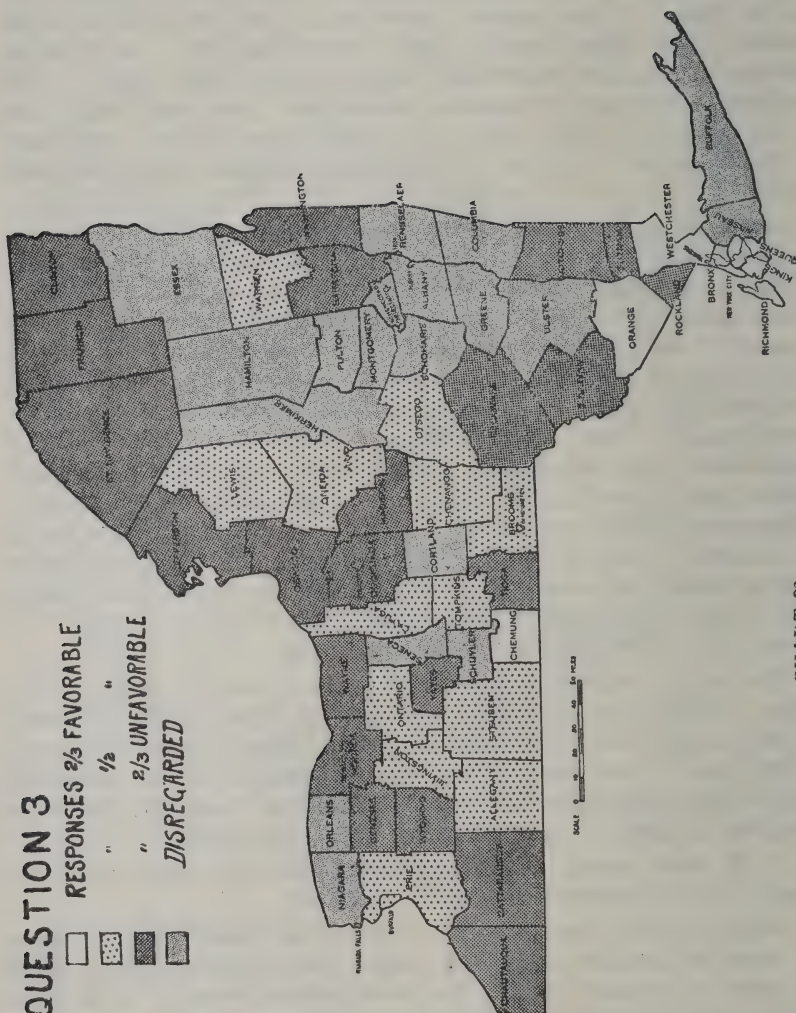
QUESTION 3

RESPONSES 2/3 FAVORABLE

" 1/2 "

" 2/3 UNFAVORABLE

DISREGARDED



and those counties located immediately north of metropolitan New York.

Some sort of county classification seems to be desired by the supervisors. The vote on the second question of the questionnaire resulted in 19 counties approving the idea of classification, 13 opposing it, and 6 voting exactly 50 per cent favorable. Of the 38 counties being considered herein, only two (Cayuga and Saratoga) returned a vote less than one-third favorable to classification. Some supervisors suggested only two classes—one for the urban counties and one for the rural counties. A number of supervisors contended that, although some grouping is eminently desirable, factors other than mere population should be considered in formulating the classification—factors such as area, location, number of cities and villages, ratio of population to area outside of cities and villages, equalized assessed valuation (either gross or per capita), "type" of the county, etc. Those supervisors opposed to any classification at all contended that no form of government should be "prescribed" for any county. "Let each county choose," said a representative of Cattaraugus county. "What is good for one ought to be good for the other," wrote one of Cayuga's supervisors. From a rural town in Onondaga county, the answer came back, "Uniform government!"

The 441 county supervisors replying to the questionnaire were fairly evenly split on the question of diminishing the size of the county board, the opposition, with 57 per cent, having a slight edge. The feeling appears to be rather high on this question, and there is a real division between the rural people, on the one hand, and the city folk, on the other. Under the present system, each town, regardless of its area or population, sends one representative to the county board of supervisors. Thus, to take typical rather than extreme examples, the town of Bath (excluding its villages), with 3,300 population, sends one supervisor to the Steuben county board of supervisors, as does the town of Heartsville, which has a population of only 470. Concerning the government of Franklin county, the representative of the little town of Duane (177 people) has as much to say as the representative of the rural sections of the town of Malone, which has a population of well over 3,000. It is only natural that the supervisors from outlying and very rural towns should wish to retain the present large board, for almost the only way to reduce its size is to combine towns and to elect one supervisor to represent two or more towns, and this, of course, would reduce the rural representation in the county. The supervisors of rural towns, for the most part, favor the present system, except that a good many of them feel that they are even now being dominated by the urban members of the county board.

The cities point out the great population they have and the heavy taxes they pay and insist, therefore, that they are under-represented, and that if the board is to be reduced it should be done by diminishing the representation of the towns. In answering the question, "Should the number of supervisors be diminished?" a supervisor of the city of Binghamton (Broome county) replied, "Absolutely yes." A rural supervisor in the same county answered the question by saying, "Not in Broome county," and then he went on to the next question and said, "In 'election at large' the congested districts have it 'all over' the rural communities." If our questionnaire analysis accurately reflects county sentiment, we may say that those counties which are predominantly rural are very much opposed to reducing the size of the board; this is true of St. Lawrence (91 per cent opposed), Clinton (80 per cent opposed), Putnam (no favorable votes at all), Sullivan (91 per cent opposed), etc. Chemung county is an exception, but that is explained by the fact that most of the questionnaires returned came from the city of Elmira. Westchester county voted 3 to 1 to reduce the size of its board; Erie county, having a county board of 54 members, returned a vote slightly favorable to reduction.

The fourth question on the questionnaire asked whether supervisors should be elected at large or by districts. Many supervisors, because of the wording of the question, evidently regarded this question as contingent upon their answer to the previous question and hence left it blank. However, those that did vote expressed an overwhelming opinion in favor of election by districts, Putnam being the only county to favor election at large.

The questions on taxation and assessment provoked very interesting discussions, for those supervisors opposed to change were asked to state their reasons. Hence, the Commission enjoyed the now rare privilege of reading, not criticism of the existing order, but actual praise thereof and the benefits and advantages now being derived because of our present and operating system of assessing property and collecting taxes. The "proposition," if such it may be called, of establishing a central assessing agency, failed narrowly of "passage," 43 per cent of the replies favoring the suggestion. The area of the various counties apparently bears a rather direct relationship to the degree of unfavorableness expressed upon the idea of a single assessing agency, the largest counties—St. Lawrence, Jefferson, Clinton, Oswego, Steuben, and others—being opposed to, and the smaller counties—Rockland, Chemung, Monroe, and others—being definitely favorable to the suggestion. The reason for this situation is obvious: "Local men know best," "Town assessors are more familiar with town conditions," "Single agency could not do justice to all sections," "Im-

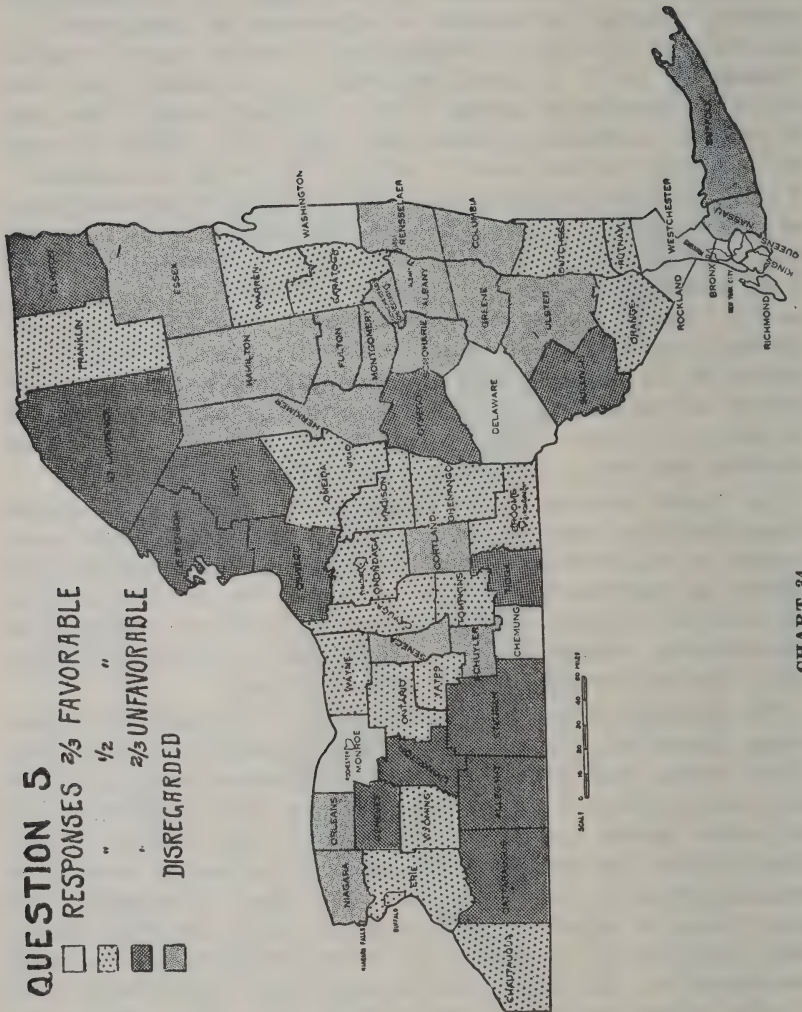


CHART 34

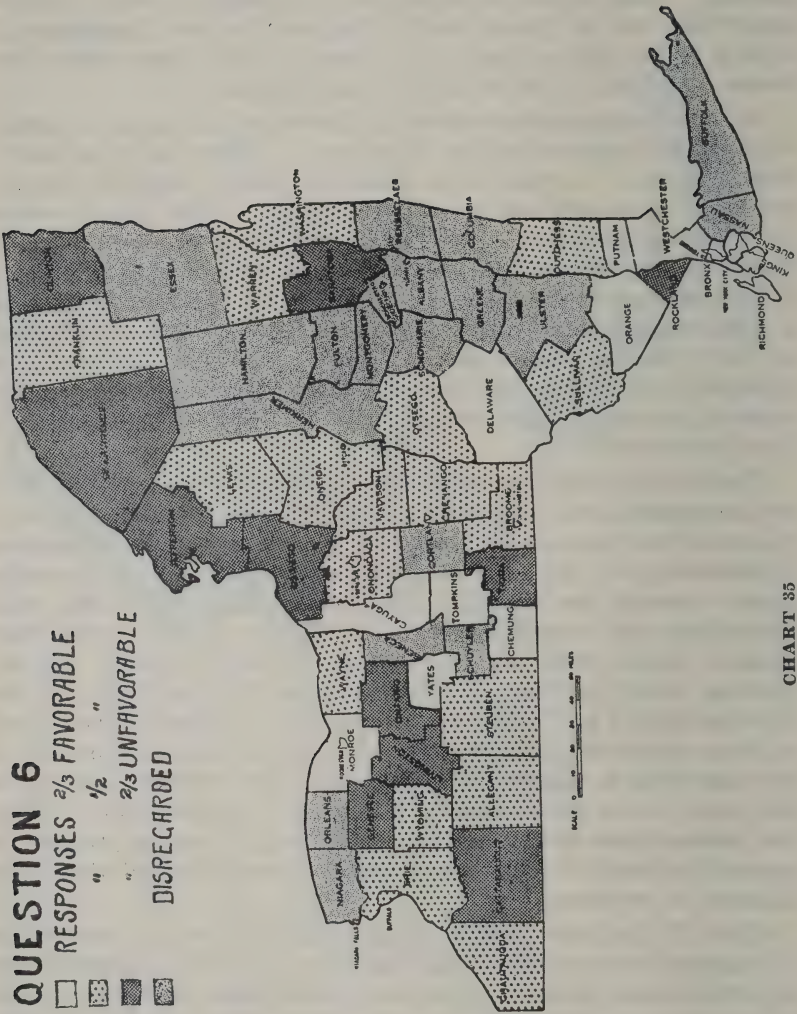
practical," "Each town should control its own taxation." There are some supervisors, also, who are "suspicious of the cities"; under the proposed plan "the rural communities would take another licking," thinks one of the supervisors in Saratoga county. Another supervisor, one in Otsego county, believes the state Legislature is trying to put things under the control of the larger cities and towns, "making it harder for the rural sections."

In some instances supervisors, in answering the question, merely voiced their approval of the *status quo*: "Everyone is satisfied," they reported. A man from Dutchess county implied that the system in his county was practically flawless. "The present system of assessing property," said he, "cannot be improved upon." Similarly, the chairman of one of the smaller county boards added a memorandum to this effect (the opinion being worthwhile despite a slight misunderstanding): "If there were any serious objections or faults to the present system of assessing, it would have been changed long before this, and the agitation for a change at the present time would come from the taxpayers and not from the State Tax Commission."

The economy argument was used, in answering this question, both by proponents and opponents of change. Although the economy phase of the question is important, it can hardly be considered significant here, for some supervisors favor a central assessing agency because they think it would result in a saving and other supervisors are violently opposed to such an agency because they think it would result in extravagance. It seems apparent that the counties which pay more to the state than they get back, i.e., the counties having an "unfavorable balance" of financial trade, tend to favor a central assessing agency, while the counties paying to the state little in gasoline and other taxes but receiving much from the state in the form of state aid—these counties tend to favor the present decentralized system, under which system property is assessed by locally elected or appointed assessors who act also in the capacity of reviewers.

Chart 34 indicates geographically how the county supervisors throughout the state feel on this question. It will be observed that objection comes primarily from the counties along the eastern shore of Lake Erie and from the counties toward the southwest which border on the state of Pennsylvania. The more favorable counties appear to be rather scattered, which seems to indicate that location plays little role in molding opinion in this instance.

The last question on the questionnaire elicited some interesting opinions. Practically all the supervisors expressed themselves, and in such a definite way that very few opinions had to be thrown out for lack of clarity. The vote was almost even, 47 per cent favoring,



53 per cent opposing, the establishment of a central tax-collecting agency. The line-ups of the counties on this question were similar to those on the previous question, as might be expected. The large counties of St. Lawrence, Jefferson, Clinton, Oswego and Cattaraugus objected strenuously to having to pay their taxes at the county seat instead of being served by local collectors. Their main objection, according to the questionnaire, is that a central agency would only make for inconvenience, and it would probably be more expensive and inefficient anyway. The supervisors in those counties, it is evident from the questionnaires, visualize each taxpayer having to jog along some rough road between farm and county seat, snow upon the ground, all in order to deposit with the central tax-collecting agency their few hard-earned dollars.

There is a good deal of factual basis for this. Of course a tax payment is always acceptable in the form of a check; but the supervisors of the rural sections declare that there are a great many farmers who have no checking account, that they have never written a check. Furthermore, so the Commission is told, these farmers are not familiar with the use of postoffice money orders, and hence country folk would be done a great injustice if a central tax-collecting agency were established. This same argument comes not only from the outlying counties but also from the rural towns of the more densely populated counties. In the minds of many supervisors the thought uppermost today, judging from the questionnaires, is how best to take care of their own—how best to look out for the interest of individual citizens. County tax administration, they say, is a question of human welfare, not of astute management—as though, in the final analysis, the two were not the same. For instance, one of Ulster county's supervisors explained his opposition to a central office by saying, "It would take jobs away from many needy persons, as in most towns the tax collector's office is given to impoverished or crippled persons." From Otsego county: "The town collector is almost always a poor person to whom the few dollars fees means a great deal." And from Tompkins county: "He collects taxes for a small fee. Yet you want to take his job away from him. More fool stuff!" Other supervisors, thinking in similar vein, stressed the point that governmental jobs should be passed around, that "fees should be distributed to many persons instead of to a few." A representative of Niagara: "Why give everything to just a few? Everyone wants to live!"

Local civic pride is also an important factor, evidently. The tax collector's fee is small, so "why not give it to a citizen of the town?" "The fees belong in the community where taxes arise." This last statement was made by a member of the board of supervisors of a rural county. If he were to continue his argument he would find himself arguing very convincingly against himself, for he would

have to say that taxes should be spent in the county where they arise.

Being a town man and knowing the townsfolk, a local tax collector is said to be more effective in his collections than an experienced but non-resident collector. "By being a trifle lenient, more tax can be collected," believes a Wyoming county supervisor. One of Wayne county's supervisors believes that, where "personalities are concerned," a local man will deal with "perhaps less harshness, when the need is there, and with greater harshness when necessary." On the questionnaire there were still other reasons given for opposing central collection of taxes. Some supervisors feared that the administrative evils would outweigh the administrative good. "You would need about ten thousand maps and about ten thousand books and a force of about a thousand to do this, due to the conditions and the details involved." "The central office would be so filled with relatives and political pets as to overcome any intended economy." Such are the arguments given in opposition to the county's collecting all taxes. Although the questionnaire did not ask for an explanation of an affirmative vote on this proposition, some supervisors saw fit to add a memorandum. This is typical: "I believe that all taxes, including school, corporation, town and county taxes, could be collected through the county treasurer more efficiently and with greater uniformity with less loss than at present. I estimate that in this county alone (Alleghany) such a system should result in a saving of sixty thousand dollars yearly to the people of the county."

The Vote of the Other County Officers

Although we employ here the phrase "other county officers," it will be observed that a good many of the public officers under consideration are not strictly officers of the county as such; for example, mayors, city clerks, district attorneys, Supreme Court justices, and the political party chairmen do not hold county offices. However, such persons do tend to have the county approach, and for that reason they have been included in this study and are here loosely referred to as county officers.

The contrast between the supervisors' opinion, on the one hand, and the composite opinions of this group, on the other, is indeed striking. Whereas the supervisors, as we have pointed out,² returned in only one case an opinion favorable to change, the "other county officers" group returned four favorable opinions, only one definitely unfavorable opinion,³ and one opinion approx-

² See *supra*, p. 463.

³ This was the question dealing with the method of election of the county board. The county officers voted overwhelmingly in favor of election by districts, as did the supervisors.

imately on the dividing line. This seems to indicate fairly definitely that the county supervisors are, as a group, more conservative than the administrative and judicial officers, who serve to complete the official family.

With the exception of the commissioners of child welfare, each group returned a sufficient number of questionnaires to constitute a good sample. There were returned only 7 of the 49 questionnaires sent out to the commissioners of child welfare, so extra allowance for percentage error must be made in this case.

The following table presents a summary of the results:

TABLE CIII
PERCENTAGE VOTE FAVORABLE TO CHANGE (COUNTY OFFICERS OTHER THAN SUPERVISORS)

COUNTY EXECUTIVE							BOARD OF SUPERVISORS						TAXATION AND ASSESSMENT								
SINGLE EXECUTIVE				CLASSIFICATION OF COUNTIES			DECREASING NUMBER OF SUPERVISORS			METHOD OF ELECTION OF BOARD			CENTRAL ASSESSING AGENCY			CENTRAL TAX COLLECTING AGENCY					
Yes				Per cent "Yes" of total	Yes	No	Per cent "Yes" of total	Yes	No	Per cent "Yes" of total	At large	By districts	Per cent favoring "at large"	17	167	Yes	No	Per cent "Yes" of total	Yes	No	Per cent "Yes" of total
(a)*	(b)†	No																			
52	113	108	60	151	97	61	129	138	48	32	152	17	167	91	65	194	83	70			

*Appointed by the board of supervisors.

† Elected by the voters of the county.

Aside from the commissioners of child welfare, the mayors of the various cities and villages are greater advocates of a single county executive than are any of the other officers. There seems to be some significance to the fact that the chief administrative officers of the municipalities tend to favor an administrative officer for the county. The mayors are also in the vanguard of those advocating central collection of taxes, 23 out of 24 voting "yes" on the sixth question of the questionnaire. They voted very favorably on the other questions, also. The city clerks tended to vote somewhat similarly to the mayors, as would be expected.

The district attorneys and the county attorneys voted almost parallel on each of the six questions, the weight of their opinion being rather definitely favorable to change except on the question of reducing the size of the county board of supervisors. The three groups of judicial officers, i.e., the county judges, the county surrogates, and the Supreme Court justices, apparently think in similar channels, for the percentage favorable vote on each question

was somewhere near the same for one judicial group as for another. Again, the opinion seems to favor governmental changes.

Of the 55 questionnaires sent out to county treasurers, 28 were answered—or more than half. The county treasurers returned a favorable vote of 80 per cent on the question of a central tax collecting agency. Whether the degree of favor in this case is due to an anticipated increase of power or to a more profound knowledge of public finance, is, of course, not known.

The sheriff is, judging from the present questionnaire study, one of the most conservative officers in the county, for the sheriffs as a group voted unfavorably on every one of the six questions.

It is interesting—although hardly surprising—to note also that there is a marked parallelism between the clerks of the various boards of supervisors and the supervisors themselves, so far as opinion on county government is concerned. However, the clerks are evidently a bit more liberal, for two-thirds of those replying advocated central collection of taxes.

ANALYSIS OF THE HEARINGS

As was pointed out earlier, the Commission, in order to discover the opinions of local officials and citizens generally on the question of county government reorganization, held 12 public hearings during the month of September, 1934, and one in December. These hearings were conducted in various parts of the state, in an attempt to elicit a real cross-section of opinion and to allow full representation from the several counties. The places in which the hearings took place were, chronologically: Riverhead, Mineola, White Plains, Glens Falls, Albany, Schenectady, Utica, Rochester, Buffalo, East Aurora, Binghamton, Kingston and Syracuse.

The chairman of the Commission presided in each instance, supported by as many members of the Commission as could find time to attend. The clerk of the Commission and the official stenographer were present at every session, and approximately 1,000 typewritten pages of testimony were taken.

Although the Commission, in this inquiry, was primarily interested in getting public officials' opinion, it was also desirous of ascertaining public opinion generally—ideas of taxpayers' associations, of professional men, of business men and women, of farmers, etc. No one was barred from the hearings and no one was refused the floor. Needless to say, the hearings, with only one or two exceptions, were very well attended, and many helpful suggestions were harvested. In addition, these various public sessions served to inform the electorate that the state was doing something explicit.

Local Government Reform Generally

Generalizations are almost always hazardous, but, allowing for exceptions, it seems justifiable to say that the interest in any reorganization of local government seems to be more pronounced in the metropolitan counties and in certain of the counties wherein a city occupies a dominant position. In the first group are Suffolk, Nassau and Westchester, and in the second group are Schenectady, Oneida, Onondaga, Monroe and Erie. In almost all the other counties of the state the opinion, judging from the expressions made at the hearings, seems to be that although some minor changes in local government are advisable, such a sweeping change as the establishment of the county executive plan is neither needed nor desired.

However, this broad differentiation between densely settled and sparsely settled counties may not be justified; the hearings themselves may not have given the Commission a true slant. Basis for this statement is found partially in the testimony offered by the district attorney for Broome county, Mr. A. Gold. Mr. Gold said that in his campaign for the office of district attorney he had had occasion to talk in nearly every community in Broome county on the reform of county government. And in his judgment, he said, "The Commission should not get the idea that reform of county government does not have a substantial part of public opinion in this county behind it." Then he declared, "I talked in city and rural districts and, with all due respect to those who represent the rural districts, I am inclined to think they do not accurately reflect public opinion in their own districts."

According to the president of the Federation of Orange County Taxpayers, the county system of government, as it now stands, "has a very bad case of hardening of the arteries." "County and town government are the last relics of a by-gone age," thinks another.

The county treasurer of Oneida county would not agree. Mr. Mayer said he did not believe that any change in our form of government is going to make any difference in our taxes. Others expressed the belief that when one form of government has been tried for a long period of time and has been found even partially successful, it should not be changed for "a brand new experiment." In line with this is the statement made by Supervisor Charles Campbell of Warren county: "Let us get back and do something and have no more reorganizations of government until we get out of this hole."

Centralization and Home Rule

The terms "centralization" and "home rule" are not necessarily opposed. Home rule may imply only the privilege of each county

to choose for itself what form of government it wishes; in a county enjoying a large measure of home rule, there might also be a good many functions performed directly by single, county-wide agencies. When, however, the term "home rule" is meant to apply to the towns as opposed to a centralized county administration, then we find that centralization does come close to being the antithesis of home rule.

In the various hearings the term "home rule" was used in both senses. Those who advocated county home rule were primarily those who represented the metropolitan counties or the counties containing a large city. Naturally enough, they pleaded that their conditions were different from the conditions obtaining in the sparsely settled counties and that, therefore, special provisions should be made for these counties.⁴ For example, the Smithtown Taxpayers' League, in its memorandum recommending a county charter for Suffolk county, urged: "All legislative changes in county government should be permissive and not mandatory. The principle of home rule should be carried out as far as possible." But it was not solely the more populous counties that advocated home rule; the officials and citizens of those somewhat rural counties which are more or less free from indebtedness, or whose tax situation is pretty well in hand, were strongly in favor of maintaining the present degree of self-determination. Perhaps the best example of a county of this type is Cattaraugus county. Mr. C. H. Frank of that county attended the Buffalo hearing and, after saying that "Cattaraugus is in very good shape on the taxes," declared: "If you can find a rural county that is well managed, it does not need to be bossed very much; if not, I think it does." To this statement the chairman made the following reply, which explains the inter-county interest in the present question: "I think one of the ideas we had in mind is that there has been quite a call among some people that the counties should be permitted to manage their own affairs, and the towns the same way. Yet, if they did that and did not receive state aid, they would in most of the counties have to raise considerably more money than they do now, at least on schools and highways. When you consider that out of the 57 counties outside of New York City, 43 are getting more money than they pay into the state, there seems to be some interest among the 14 counties (outside of New York) that are helping to make up that deficit. That was in the minds of the Commission, and we cannot, very well, any of us, say we are going to be altogether independent, because we are necessarily interdependent in many respects."

⁴ Special dispensation has already been given to the five counties contained in New York City, as well as to the counties of Nassau and Westchester.

Judging from the hearings, it may be said with some degree of safety that, throughout the various counties of the state, some sort of county classification is desired to the end that homogeneous counties might be similar in governmental structure and administrative technique.

A different problem is that of county centralization of certain functions *versus* local control through the towns or special districts. And evidently the factor of population density plays the leading role. The residents of cities, of the villages and of the towns in the vicinity of the county seat of any given county tended to testify at the hearings in favor of geographic centralization, whereas those residents representing outlying towns or farm lands were almost wholly opposed to giving up any of their home rule privileges. Mr. Barondess (Nassau county) recommended transferring to the county a good many functions now carried on by local districts. "I am confident if that is done," he said, "we will eliminate a good deal of expense and will procure centralization and efficiency in government. The contention is made that to do that is to violate the principle of home rule. I think that is an outworn shibboleth." Mr. Haber, of the Bi-Partisan Charter Commission for Nassau County, took issue with Mr. Barondess, saying: "The whole trend of government today is toward centralization, and the sooner some group of men stand up and say that the time has arrived when we must decentralize government, when we must bring back government to the people, the better we will be in America." A man from a small town in Clinton county said he hoped the county officials would "leave us alone." "We can get along all right if they do not bother us," he added.

An example both of disintegrated and of decentralized administration was brought out by Father William Meighan, chairman of the Committee on County Social Agencies, in Erie county. His description follows: "The present set-up really provides for four district welfare organizations. We have the county welfare department, operating under the provisions of the Public Welfare Law; we have the county department of charities and corrections, operating under a special law; we have the Erie county board of child welfare, operating under the provisions of the Domestic Relations Law (a special act), a temporary agency which it is perhaps believed to be; finally, we have the county home and work relief bureau, operating under the terms of the Wicks Act. In addition to that system, we have a health service scattered throughout the various towns and villages of the county." The recommendation, of course, was to create, in lieu of all these organizations, a county board of social welfare.

County-wide health administration was advocated by some, and a county-wide police force by others. These functions, it was con-

tended, are seldom only town or village affairs but, instead, usually transcend local administration and become of county interest. Ordinarily, better police protection was urged. Not so Col. Charles G. Bates of Bronxville, however. Col. Bates said at the White Plains hearing that "you don't get much protection from blue-coated policemen," and he addressed the Commission in these words: "You would hit a bull's-eye if you would strike at the idea of the enormous police force—whether that makes your 8-room house any safer. A good bull dog or fox terrier will make it almost as safe, and a radio equipped car will do the rest."

A County Executive

Perhaps the most thoroughly discussed subject was that of the proposed county executive, or chief administrative officer. It is, of course, impossible to say whether or not the speakers at any given hearing truly reflected the sentiment of the electorate in the immediate environs. If we make an affirmative assumption on this point, however, it is possible to say that, judging from the results of the thirteen public hearings, there is a rather definite feeling that something should be done in the way of centering responsibility for county administration; and it appears even more definitely that the means favored is to set up a new county office and fill it with a competent officer, the officer to be called "county executive," "county manager," "county president," or something else equally descriptive. This officer was, in most cases, distinguished from a budget director or a board chairman with increased powers.

In many instances the speakers urging the county executive plan represented counties having one or more of the following characteristics: large total population, large population per area (i.e., density), large amount of administrative work to do, more than average number of cities or incorporated villages within county boundaries, heavy taxes, an "unfavorable balance" of payments into and receipts from the state treasury. The general impression gained from the hearings was that under no conditions should the county executive system be made mandatory for every county but, at the same time, there are many counties in New York State which would profit in great measure from the inauguration of some integrated, responsible administrative machinery.

Many speakers pointed out the rather obvious fact that, at present, the county is the only really important unit of government operating without an executive head. The village, the city, the state, the federal government—each has a single head, responsible and responsive. Even the towns have a single supervisor. Declared a citizen of Suffolk county, "The present system of having a board of supervisors act in both a legislative and an executive capacity

is an anachronism." Another speaker, also representing Suffolk county, said: "I think the most important question of all is the question of a single executive administrative head of the county. I think all the other questions are of comparative insignificance in comparison with that. Suffolk county desperately needs a head." Mrs. E. K. Herrick, a supervisor from Madison county and who has been chairman of its budget committee for the last four years, gave the following testimony at the hearing at Utica: "I was immensely interested in an informal discussion last month to find that 18 out of 19 supervisors favored a county executive. There was not the unanimity on the other questions that there was on that. But it seemed almost remarkable unanimity, possibly from some of our experiences in getting different departments to take any advance or to do anything except just what they wanted to do."

Mr. Arthur J. Adler, member of the Erie county board of supervisors, discussed at some length a number of problems when the Commission held its hearing in Buffalo. On the subject of county administration Mr. Adler said: "I think we need more than just a budget director; we need more than just a clerk or an official to check up on the departments. To operate this county in a satisfactory way, I think we need executive power to make appointments. And, necessarily, the appointment of the executive with strong power would diminish the authority of department heads, many of whom are elected today. I do not think," he continued, "that we will ever have an economical administration of county government, and on top of that an efficiently administered county government, until we have an executive who can do long range planning."

In regard to the method of selecting a county administration officer there seemed to be only a minor interest. Mr. Paul T. Gorman, a supervisor from the city of Binghamton, said he thought it a "very secondary consideration." "The main thing," he insisted, "is that we should have an executive, no matter where he gets his appointment from."

As was said above, most of the opposition to the county executive idea came from the more rural counties. For example, the first speaker at the Glens Falls hearing was the board chairman of rural Clinton county, Mr. William E. Patnod, and according to him Clinton's administrative set-up is satisfactory for Clinton—even though it might not be for some other county. The first thing Mr. Patnod said was: "I do not think that anyone has the heart and soul interest in a town as the supervisor himself has, and I firmly believe that there is not any question but what each supervisor is working for the benefit and interest of the taxpayers in the town he represents. They are elected and chosen by the people, and they are doing all they can for their own local communities." Few

would doubt the veracity of this statement. And it is this very fact which pleases the rural resident but which displeases the urban dweller. The latter opposes the idea of district interest and district benefit, each district rooting for itself. Those numerous counties which have much administrative work to do, on the contrary, seem to believe in having someone to do it, someone to be responsible for it, "some neck on which an axe can be swung," to use Mr. Gorman's figure.

Number and Selection of Supervisors

Although the number of supervisors a county should have was the focal point of much debate and served to consume an inordinate amount of time, we may here dispose of the subject in rather short order. The issue is clear. The towns are standing solidly against any change which would reduce their representation upon the county board. This attitude was made clear by the questionnaire analysis, a discussion of which appears above. It is necessary at this point only to mention some of the outstanding points made; most of these stress the desirability of reducing the size of the county board, but it should be borne in mind that these are exceptional views and not the views of the majority of witnesses.

Two speakers offered the most helpful suggestions, namely: Mr. Arthur J. Adler, of the Erie county board of supervisors, and Mr. Paul T. Gorman, of the Broome county board. Supervisor Adler, at the Buffalo hearing, admitted that the towns usually send in their first citizens—their prominent citizens—as supervisors. But he pointed out also that as town supervisors they "rate much more important" than they do as town representatives; that is, they are more important with reference to the town than they are with reference to the county. From there Mr. Adler went on to say: "We need, in the county government, people that are county-minded. At present the planning is largely for the benefit of the towns and not necessarily for the benefit of the county. They are persuasive and able fellows on our board—and patriotic; but they are essentially town-minded. My hope is," he continued, "that if a county executive with real power were elected county-wide and, coupled with that, we reduced the board of supervisors, taking them from districts rather than from towns, you might get a body of men that would be county-minded rather than a body made up of individual units from towns and from wards of the city, each looking out for his own political fortune."

Characterizing the present system as "unwieldy," Supervisor Gorman urged that the size of the board in his county (Broome) be reduced from 29 to a fraction of that number, declaring that he could not see that this would do away with the so-called "repre-

sentative" form of government. "At the present time," he said, illustrating his point, "we have a supervisor from the town of Barker, a town of about 900 people, who is chairman of the board of supervisors. In the town of Union, I believe, there is a population of about 45,000. These 45,000 have one representative on the board of supervisors, who has the same voting power as the representative from the town of Barker, which has a population of 900. This is not representative government, giving a small minority an equal voice with a tremendous majority. I cannot see for the life of me that that is fair representation. A board of from three to five supervisors, elected at large, would represent the will of every voter equally in the county at large. You cannot get away from it." Mr. Gorman pointed out also that such a system as he described is now in effect in the city of Binghamton, and he insisted that the citizens of Binghamton were receiving the benefits of government and were enjoying representative government and efficient administration.

Election at large instead of by districts would give the cities almost complete control of the county government, many have argued. Mr. Gorman's rebuttal to this point was as follows: "The political parties would take care of that. For instance, if the Democrats nominated five residents of the city of Binghamton as county supervisors, it would be a simple thing for the Republican Party to nominate several from the towns and each man would draw all the support from the towns. It would be suicidal for the party that tried concentration." As things are today, Broome county seldom has a sheriff, or a county clerk, or a welfare commissioner from the city of Binghamton. And, queried Supervisor Gorman, "Even if the towns were deprived of some of the representation they now enjoy, would not that be fairer than giving 900 people the same voting power as 45,000, which is the case under the present system?"

The strongest argument against the current effort to bring administrative efficiency into our existing county government and to alter in some way the composition of the present boards of supervisors came from a speaker representing one of the citizens' associations of Ulster county. This gentleman deplored the introduction of "experts" into local government and recommended additional common citizen interest. He went further, however, and suggested that a guide to good government could be found in the American jury system! These are his words: "Let me tell you what I think this plan should be. We have a jury system. We do not select jurors because they are experts in law or justice; they are common, fair-minded American citizens. What do we submit a case to them for? Because we want to get a common sense view of it. Now we must work that out in our government."

The above is perhaps an extreme point of view, so far as the hearings as a whole are concerned; but when we find that there are still those amongst us who point to the now almost universally criticised jury as a *model* of good government, then it is time indeed that we recognize that all people throughout our state do not think alike and that local opinion in every case is a factor to be reckoned with and considered.

Assessment of Property

At the public hearings held before the Commission the question of a possible county assessing agency was thoroughly debated. Among those who spoke, the consensus of opinion appeared to be about equally divided. Because the champions of change tended, naturally, to be rather vigorous in their speech, the impression gained was that they outnumbered the more conservative element. Too, their arguments were more numerous and varied than those of their opponents.

It was primarily from the local assessors and other local officers, as well as from the farmers, that the arguments for *status quo* maintenance came. And their brief almost invariably revolved around the point that local assessors are more familiar with local values than are non-residents.⁵ For example, at the East Aurora hearing Mr. William Bragg, chairman of the board of assessors of the town of Aurora, Erie county, declared: "In every town they have their particular properties to look into. Every bit of our town has a different value attached . . . We have farm lands where the value runs from \$12 to \$125 an acre, and I do not believe a stranger would be able to determine the true values." Some expressed definite and real fear of the idea of a single agency. A speaker representing the Taxpayers' League of Oyster Bay even linked the proposition up with the question of health, saying: "On the principle of home rule, we should oppose the idea of a single assessor. Such an assessor would inevitably be drawn from the urban part of the county and would tend to apply urban standards of land values to farm lands. Such action would, of course, wipe out the farms, and with them would go fresh vitamin-rich milk and fresh vegetables." The speaker then went on to state that the result would be to impede the health development of children.

Compromise suggestions were made also. "Valuation and assessment of property in a county as heterogeneous as Suffolk is not practicable," declared Dr. Guy H. Turrell, president of the Smithtown Chamber of Commerce. "The assessments should be super-

⁵ This is in line with the answers to the questionnaires on the assessment question.

vised and coordinated by a county department under the chief executive, but the local assessors should be retained." This compromise plan, it was urged, "would combine necessary expert service with local knowledge of property and boundaries." For Suffolk county and for other such varied counties, some sort of a compromise does seem to be worth considering.

As has been suggested, the speakers advocating the inauguration of some new system of assessment were rather caustic in their criticism of the present set-up. Representing the Ulster County Taxpayers' Council, Mr. George J. Mutari said: "I think our assessing system is the crudest and most unintelligent system of anything I know of. We do not assess property on its value; we assess it by guesswork." There are 140 assessors in Oneida county. The ideas of these assessors are boiled down and, according to the testimony of Mr. Benjamin L. Williams, "then unloaded at the door of equalization by a system of integral and differential calculus, and a few other principles of higher mathematics, and they come out the same door they went in, and they say, 'Well, we guess this equalizes.' " Whatever value is placed on a given piece of property is more or less of a wild guess, said Mr. Paul T. Gorman of Broome county at the Binghamton hearing, and, therefore, the actual valuation arrived at is the "average wild guess" of four or five members of the assessing committee.

There was a good deal of criticism directed at the present method of selecting the assessors. Under the present system in most counties the local assessors are elected by the people. "Unfortunately," testified a town supervisor at the Glens Falls hearing, "in many small towns they are elected on sympathy, as to whether they need the office or not, and not on their qualifications as assessors." In a letter to the Commission, Judge Cuff of Nassau county wrote: "Assessors should not be elective officials. They should be career men appointed for long terms of office and effectively prohibited from participating in politics. If a man is to assess property with one eye toward the nomination by a political party and the other toward currying the favor of the voters, to say the least a very poor job will be done by him in placing values on the property of the residents of the county." Mr. Benjamin Barondess, speaking at the Mineola hearing, insisted that there are too many boards of assessors. "In Hempstead we have four," he said. "It is not humanly possible for them ever to make an inspection of the property in this town every year; it would take several years. Yet we go through the motion of having an inspection, and I presume that is the same in the other towns of the county. It is far better to have an administrative head with a department of assessments, and under such head a sufficient number of skilled men to do the work."

All must admit that the use of the word "career" by Judge Cuff was fortunate. For, regardless of one's attitude toward central assessment of property, it is rather generally believed that, if we are to modernize public administration, we must recruit career men into the public service. On this point the single agency advocates have the better of the argument; but at the same time due credit must be given the country folk for their point that local men know local values. A statement of where the balance lies, in the opinion of the commission, may be found elsewhere in this report.

Equalization of Assessments

The question of equalization was brought up in the course of the hearings, for equalization is after all a phase of the assessment process. The sentiment seemed to be for the establishment of a county equalization agency irrespective of the advantages and disadvantages of a central agency for making assessments. The Suffolk County Taxpayers' Association went on record as follows: "Assessments should be made as at present in the individual towns, but the power of equalization should be placed in the hands of the county president, and the board of supervisors should be given full power to place any town board of assessors under the president's direct supervision."

Inasmuch as Erie county's method of equalization has been given a good deal of publicity both in the Commission's reports⁶ and elsewhere, it will be of interest to relate briefly the manner in which it has been worked out and the amount of success which it has enjoyed. As has been pointed out, the equalization commissioners are full-time officials, with individual salaries of not less than \$5,000 nor more than \$6,000 per year; the board maintains an office and keeps various records; and it holds public hearings in each town or city every year. One of the Erie county equalization commissioners, Mr. Joseph E. Broderick, appeared at the Buffalo hearing and explained the set-up. Said he: "We have nothing to do with the actual assessing, except that we have built up a confidence and a co-operative spirit between our board and the board of assessors, resulting in a great many changes." Mr. Broderick went on to say: "I think the equalization board of Erie county has created in this county greater equality than in any other county in the state. I believe," he continued, "that the means of spreading the state and county tax is probably better handled than in any of

⁶ *Report of the New York State Commission for the Revision of the Tax Laws* (1932), Legislative Document (1932), No. 77. Memorandum No. 3, pp. 35-36. Cf. *Report of the Special Joint Committee on Taxation and Retrenchment*, Legislative Document (1923), No. 55, pp. 118-119.

the other counties, and I believe the assessors, generally speaking, in our county are equal to, if not better than, the assessors in any other county." Annual conferences of the town and city assessors are held; the board co-operates with the local assessors by collecting information on the techniques for the handling of unusual problems. Evidence of the success of this plan may be found in the following statement by Mr. Broderick: "Through our efforts, practically every town in the county has had an appraisal of its property, its corporate property, since 1922; everyone realizes that it would not be possible for the ordinary assessors actually to evaluate these properties year after year and that hence they were placing on the rolls values that did not mean anything."

Some discussion took place at the public hearings on the relative merits of a single assessor and of a board. Mr. Broderick favors the one-assessor plan, one man who would hold a full-time job. As it is, "in practically every township one man stands out, does all the work, shoulders all the responsibility." Because of his experience such a man could easily qualify as the town's single assessor. The sentiment was a long way from unified, however. At the Kingston hearing Mr. George W. Crist, from a rural town of 1,200 people, declared: "I believe the assessors should be three. After all, men, no matter whom you have to put a value on your property, it is only a matter of opinion. No matter who gives that opinion, whether it comes from the state or elsewhere, I will tell you this: Three men to talk it over and get the average of three men's opinion is better than one man's, I don't care who he is. I would like to see the town government stay where it is."

If the present plan be continued, it would at least be well to set up some board of review. Those who spoke at the various public hearings voiced rather generally the opinion that such a board of tax appeals should either be county-wide or, if in a town, should be composed of officials entirely separate from the board of assessors.

Tax Burden Upon Real Estate

The disproportionate tax on real estate was emphasized by many speakers at eight out of the thirteen hearings. The most insistent demand for reduction of the property tax burden appeared at the White Plains and Schenectady hearings, the main plea being made on behalf of the small home owner.

Mr. E. E. Murray appeared at the Schenectady hearing representing the Taxpayers' Association of Schenectady. "On the subject of real estates taxes," he said, "it seems to me our attention should be drawn to the small home owner, who must share a great burden when compared to his income." He pointed out that when

any increase in the income tax, or the gasoline tax, or the business tax, is proposed, a great cry of opposition is heard and that "the cry is listened to." Somebody has to accept the burden of taxation. "I am afraid the small home owner has taken that burden," whereas "it should be used only as a last resource for taxation, and I plead with you to give that particular attention," concluded Mr. Murray, being careful to make it clear that he was interesting himself not in the large land holder, but rather in the man or woman who owns his own little home and who is trying to keep it despite heavy taxation. In some cases it was admitted that perhaps half of the real estate taxes are in the nature of benefit taxes, but at the same time, so it was urged, the other half of the taxes paid does not in any way satisfy the criterion of ability to pay.

The small farm owner is in a position similar to that of the small home owner. This was stressed at the Binghamton hearing by Mr. Frank A. Bell, special county judge for Tioga county. He mentioned the increasing number of tax sales of real estate in his county and pointed out that "there are advertised for sale this morning, in Tioga county, a small county, 404 pieces of property; there were advertised for redemption for sales which occurred last year 243 pieces of property." And he went on to describe the results of our present practice, under which it may happen that a man owning 50 acres of land, assessed at perhaps \$1,500 and mortgaged for \$1,000, cannot sell his land for over \$500, although it is necessary all the while for him to pay the interest on the mortgage and the taxes on the property.

It seemed to be well understood by a number of those attending the hearing that one of the prime reasons for the creation of the present Commission for the Revision of the Tax Laws was to discover some means of affording relief to the holder of real property. Defenders of small homes and small farms naturally tended to emphasize those services which are available to holders and non-holders of property alike, and which have no superior advantage to the taxpayer; such services, of course, include the maintenance of public schools, parks, libraries and playgrounds—also the proper regulation of traffic, the service of police protection, the assistance afforded by the law departments and the various judicial bodies, and other services.

Along this line, credit for a most intelligent approach to the problem of school finance must go to Mr. Albert R. Beatty of Garden City. His suggestion had to do with the transference to the state of the school tax burden, this burden at present approaching a sum equal to one-half the total tax burden of the property holder. Mr. Beatty declared that "the present basic system of raising school taxes is fundamentally and economically

unsound"; that the "actual education of the pupil brought about by the employment of teachers and the purchase of books, materials, and equipment" is very largely of "state-wide interest" and, as such, "a substantial portion of the operating costs should be borne by the state at large." The school plant itself, being a very definite material part of the community in which it is located, becomes an asset to the community, and, therefore, "the initial cost and the carrying charges for the bond issue and the expense of maintenance of the physical structure should be and should remain a charge against the real property of the district." In order to raise for the state the necessary funds to carry on the school work, Mr. Beatty proposed "a reasonable amusement tax, a luxury tax, or a levy on the higher income brackets," and he said he believed that his plan would relieve real property of from 25 to 35 per cent of its school tax burden.

Collection of Taxes

Opinion on central tax collection was pretty sharply divided at the hearings. It was a case of the city mouse and the country mouse. By far the most common objection to the establishment of a county tax collection agency was that of probable inconvenience to the taxpayer; as in the questionnaires, this argument came mostly from the residents of the country. Former Chairman Small of the Oneida county board of supervisors, concluded a vigorous speech at the Utica hearing by declaring, "A more bungling, inconvenient way could not be imagined!" Mr. George W. Crist of Orange county pointed out that "our collectors keep their houses open from the first of January until the first of May, and the town gets the rent free; each collector provides his own light, his own posting, and everything—no expense at all, and they take that all out of the 1 per cent." At Glens Falls the chairman of the Warren county board spoke in similar vein: "If there is anyone running a business for less than 1 per cent, I want to see him; and that is what the average local town and county up-state is doing." As is shown elsewhere, the cost of tax collection in New York is, actually, higher than the average of other states. Regardless of efficiency or economy, however, the most extremely rural counties cling tenaciously to the present system. Thus, Mr. E. J. Roach of Clinton county, where about 99 per cent of the area has a density of less than 60 people per square mile, declared frankly: "I am for local collectors even back in the little school districts, elected by the people there themselves, no matter how bad they keep their books. They can be voted out of office after one year, and I believe the little mistakes there are not as big as the big mistakes of the big people, many times."

The residents of more populous counties came to the hearings fully prepared to advocate county collection of taxes. At the first three hearings, that is, those held at Riverhead, Mineola and White Plains, no one at all objected to the plan. It is being favorably considered for Erie county. One man described the present system as "archaic." Another said that "in these days of almost universal use of checks, cheap postoffice money orders, and automobile travel, there would be little inconvenience involved in paying taxes direct to the county treasurer." It was pointed out that a large part of our taxes are already being paid directly by mail, e.g., delinquent taxes, also state and national income taxes. The Schenectady Taxpayers' Association, representing another densely populated county, expressed its opinion as follows: "Why should the small county of Schenectady be burdened with 36 school district tax collectors, 5 town collectors, 1 county collector (the county treasurer), and one city collector (the city treasurer)—a total of 43 separate agencies collecting real estate taxes? Would any commercial or industrial institution maintain such an expensive, disconnected, and far-flung system of billing and collection?"

Certain of the rural towns, although opposed to a county unit, nevertheless agree that the town collector should be responsible for the collection of the school district taxes, reducing the number of collectors to one for each town. This was advocated by Mr. James J. Beach, supervisor of the town of Pembroke, Genesee county. The system already obtains in the town of Amherst, Erie county, and the town supervisor, Mr. Howard B. Britting, after describing the new plan, declared it was "an ideal situation." "It is working fine," he insisted.

The tax calendar came in for its share of criticism, too. At present, town collectors begin their work about the first week in January, just after the holiday season. According to Oswego's county treasurer, Mr. M. P. Neal, "This is the worst time possible to collect anything; if you are to send the collector out, send him when the harvest is there." Mr. Neal suggested that the collectors be given their warrants in October, for it would then be an easier matter "to chisel money out of the taxpayer than it is at the present time." Incidentally, since October and November are the months in which the school taxes are collected, Mr. Neal's plan would produce a co-ordination of calendars and would make possible the one-collector-per-town plan spoken of above. Mayor C. G. Reinhart, Jr., of Garden City, submitted a memorandum on village tax calendars. In this he wrote: "Villages whose fiscal year begins March 1 have the initial installment of taxes payable June 1 and delinquent July 15. They must, therefore, operate for over three months very largely on borrowed money. Because tax delin-

quencies have been so heavy of late years, it is extremely desirable that the collection date be advanced as far as possible." The county tax calendar is just as illogical as the calendar of either the town or the village. Broome county furnishes us with a good example both of the trouble and of one means of solution. Mr. C. L. Chamberlain, county attorney of Broome county, appeared at the Binghamton hearing and stated that Broome county had built up a surplus of \$100,000. He continued: "The reason we are building up a surplus—not to get a wrong idea of why we are doing it—is simply this: Our fiscal year ends the last day of October.⁷ The county government has no income from that date, the first of November, until the collection of taxes in February or March. The city taxes are paid in two installments, so the second half does not come along until August. We, therefore, have to finance the county government from November 1 through February or March without income. Rather than to borrow the money, we are attempting to build up a surplus to carry ourselves through, and I think we will be able to do it." The speaker himself seemed to think this method of getting around an absurd tax calendar was about the best possible, but it is patent that the calendar itself is the thing to be revised, not the means of getting around it.

Delinquent taxes, tax penalties and tax sales were given some attention at a number of the hearings. Some speakers recommended higher penalties; others urged lower penalties. At the Albany hearing it was brought out that Rensselaer county has abolished penalties altogether and substituted therefor a charge of 6 per cent interest on the amount owed. One of the supervisors from Rensselaer county testified that the plan worked well. Almost universal was the opposition to the present practice of advertising property for tax sale. Mr. William M. Gallagher, who is the county attorney for Oswego county, spoke on this point as follows: "We picked out from the last tax sale the 437 least valuable parcels, and the total returned tax on those 437 was \$1,224; the cost of advertising those 437 parcels was \$3,260. Possibly some way could be worked out whereby for a parcel of land assessed under a certain amount advertising could be dispensed with, because you can see here the advertising has cost about three times the original tax in so far as those 437 parcels were concerned." One answer to this problem seems to be the pamphlet form of advertising. Witnesses appeared at the Rochester hearing and said that the pamphlet plan had effected a material saving in certain sections of Monroe county.

⁷ This is a typical county in this respect, there being 46 counties in New York State the fiscal years of which run from November 1 to October 31.

Budget System

The chairman of the Commission attempted at each of the hearings to lend some sort of guidance to the discussion; and, although our main interest centered around the six questions included in the questionnaire, certain other problems claimed a good bit of attention. One of these was: Shall our counties and towns have budgets? And why, or why not?

To say that there appears to be almost no opposition whatever to the idea of a budget is to state only a partial truth. The fact of the matter is that in a great many areas there is a surprising paucity of knowledge of any kind regarding the purpose and function of the budget. And even those governmental units which are mildly familiar with budgetary principles seem either to have lost sight or never to have become aware of the fact that a budget is a financial plan—a pattern, the lines of which governmental activity is supposed to follow. At best the budget seems to be regarded merely as a means of keeping public expenditures down and of enforcing official integrity.

Where the budget idea is either wholly or partially understood, the reaction, judging from the hearings, is favorable. But the main difficulty appears to be that many of the local officials are lacking in experience when it comes to the question of budgets and budget-making. The following excerpt from one of the hearings will serve to illustrate the situation:

The Commission: How do you think it would work out in your town to have a budget system, submitting the budget to a public hearing where people could attend and express their views, their approval or disapproval?

A Town Supervisor: That is a problem I am not very familiar with.

The Commission: What do you do about a budget for county expenses?

The Supervisor: We try to raise a budget to carry us on. We borrow as we go along, and in the fall we raise everything that is needed and practically enough to cover us the next year.

The Commission: What we mean is, your own estimated expense for the year. Do you establish a budget at the beginning of the fiscal year and try to live up to it?

The Supervisor: We try to, but we have been working back to a cash system, and we know we are not raising enough when we start in, so a little later on we get an advance to carry us on.

The Commission: The State Comptroller suggests forms of the budgets for the various counties. Have you received such a budget?

The Supervisor: I have not.

The Commission: Do you think something of that kind might be helpful, requiring no change in the law, simply a guidance from a good accountant?

The Supervisor: It might be some help in some cases. But something is always being wished onto us that is unexpected, and you really have to provide for the payment whether you have the money set aside or not.

In other words, this man's town has no budget system whatever, and nothing is known about one. Furthermore, the county itself has no financial plan, there being in lieu thereof a sort of *ex post facto* billing arrangement, under which system the creditors present their bills and then wait for the county to secure funds and approve the bills. The taxes are levied, in most cases, for the specific purpose of paying the claims due.⁸

Mr. Edward Dobson, representing the Cold Spring Harbor Civic Association, said at the Riverhead hearing with reference to the budget system, "In Suffolk county it does not mean anything; I do not think the budget principle is understood by your town officials." An exception to the general situation is to be found in the town of Tonawanda, Erie county. Its supervisor, Mr. Roy R. Brockett, offered a memorandum to the Commission, in which he wrote, pragmatically: "On January 1, 1932, the town elected to adopt the budget system provided for in article VI-A of the Town Law. The benefits were immediate, and it permitted much better control to be placed on appropriations for expenditures."

At the present time, in those counties that do have the budget system, the making and the voting of the budget is exclusively the function of the county board of supervisors. This was emphasized by Mr. H. Frazer Kammeyer of the Nassau County Taxpayers' Council and by Mr. Sidney Detmars, director of the Buffalo Bureau of Municipal Research. The latter stated that he had sat in with the board in the formation of Erie county's budget for the tax year 1933, and he said he felt that it was almost impossible for the whole board to act intelligently on any request made by a department head. He offered this example: "One department head who honestly came in with a reduced budget which the supervisors had urged this official to present, and who then was attacked along the usual lines of a further reduction which he felt he

⁸ This procedure in counties is typical, not exceptional.

could not accept, said, 'Next year I will know enough to make the estimate high.' That is the way the budgets are made when the boards of supervisors meet!" exclaimed Mr. Detmars. One of these very supervisors, Mr. Adler—to whom reference has been made before—had just made the further point that it was hard for the board to keep the department heads within their budgets and that a real budget director, or comptroller, should be put in charge of the budget. "If you have a county executive, the budget director should be a part of his office," Supervisor Adler concluded.

Special Improvement Districts

"The biggest job that this Commission can do is to go back to Albany this winter and stop this damn foolishness of special districts." Such was the intense feeling expressed by the chairman of Warren county's board of supervisors, Mr. Charles Campbell. "I have heard they are the curse of the county, and the more you see of them the more you realize that." This was Mr. W. L. Cote, secretary of the Non-Partisan Taxpayers' Association, speaking at the Mineola hearing.

The Commission could not help but get the impression that local opinion was strongly in favor of relief from special district abomination. Although there were some persons and organizations, among them the Nassau County Taxpayers' Association, who expressed the desire to abolish outright all special districts,⁹ the more general feeling seemed to be that there needed to be some consolidation of districts and some improvement in their administration. On this latter point Mr. William S. Pettit of Nassau county, president of the Village Efficiency Association there, suggested that the special districts can be continued but that "they can be administered through the town and have the town control them or, perhaps, have the county control them."

Such a system as this has already been introduced in the town of Tonawanda. Supervisor Brockett described the situation as follows: "Prior to the effective date of the new Town Law,¹⁰ the management of special improvement districts in every town in the state, except those operating under article 24 of the old Town

⁹ Mr. Benjamin Barondess of the Nassau County Taxpayers' Association said that his organization favored the abolition of even the town governments and added: "We think that, for a local government, the village, and, for a community, the county government, are two units which are sufficient." This proposal would approximate the system of local government prevailing in the south and in all the states west of the Mississippi river.

¹⁰ N. Y. Consolidated Laws, Chapter 62, commonly called the Kirkland Bill. It was passed in 1932 and became effective January 1, 1934. The Commission for the Revision of the Tax Laws opposed the passage of the bill for reasons which were stated in its 1933 Report.

Law, was vested in a board of commissioners. In Tonawanda, however, the town board performed this service—and very satisfactorily. No charge has been made to the districts for this service or for the service in the offices of the supervisor, town clerk, town attorney, and receiver of taxes and assessments. A very large part of the expenses of these offices and departments has been for the special districts. Elsewhere, towns with district commissioners have had heavy charges to the districts for similar services. The Tonawanda town board has managed the districts with efficiency and economy.” Of course, under the new Town Law each special district is required to have a governing body of three commissioners, a requirement which the present Commission has objected to and one which seems unjustified at least in the case of the town of Tonawanda.

CONCLUSIONS DRAWN FROM THE STUDY

What is the “net” official opinion toward county government reorganization in New York State? That is, what (if it is possible to say) is the composite attitude of local officialdom upon the subject of altering the forms and techniques of county and town administration in this state?

First, is reorganization desired? Judging from the 731 questionnaires and the minutes of the 13 hearings, the Commission feels safe in saying that, although in various localities there is strenuous opposition to certain specific proposals, the general movement toward county government reorganization has a fair measure of support, and the Commission should continue its work along somewhat the same avenues that it has traveled thus far.

Who wants to reorganize? It appears that the most agitation for change comes from the more populous counties and from those counties which help every year to bear the governmental expenses of other counties. Within any given county, the city folk tend to favor reorganization, while the country folk oppose it. As to groups, the aggregation more reluctant to change than any other herein considered is that large body of local officials comprised of the various supervisors¹¹ throughout the counties of the state. More open to

¹¹ The question has been raised as to whether or not it is justifiable to assume that the supervisors are truly and accurately representative of the towns from which they are elected. Even the advisability of asking for official opinion was seriously questioned. For example, at the public hearing conducted at Kingston, a retired New York City business man, spokesman for one of the so-called citizens associations, declared: “The chairman said he sent 2,500 questionnaires to public officers. I will bet you they did not range widely as a whole; only a small percentage would be progressive. The last group they ought to have been sent to!” Then, again, as was quoted above, one speaker expressed the belief that “with all due respect to those who represent the rural districts, I am inclined to think that they do not accurately reflect public opinion in their own districts.” The Commission, of course, has no way of knowing whether this is true or not.

change are the county officials other than the supervisors. The most active of all, however, are the several taxpayers' associations, civic leagues and research bureaus.

What do they want to reorganize? There seems to be little question but what the county is the governmental unit most in need of alteration—at least in the opinion of the local citizenry. Very few persons are giving much thought to the abolition of town government. For over a century and a half the people of New York State have used the town system; they have never known any other system. Furthermore, some reorganization of the town governments has just been effected under the new Town Law. In addition to the counties, however, the special improvement districts come in for their share of criticism; these special districts, the citizens believe, should be reorganized somehow or other.

Why reorganize? This is an interesting question and calls for an interesting answer. The overwhelming majority of the people of the state seem convinced that the two objectives sought are (1) economy, i.e., a reduction in the amount of expenditure, and (2) efficiency, i.e., more public service per dollar spent. Naturally, those counties with few expenses and little indebtedness, with few social problems and few administrative tasks, are not sympathetic toward the idea of instituting something new and different; but those other counties which must raise much from taxation, where social questions have assumed momentous proportions, where public administration is heavily burdened with responsibility yet handicapped by improper organization—these counties are clamoring for change. To rest the point on a seemingly different basis: It is primarily in those counties in which the people have been collectively hard hit by the depression that we find the greatest agitation, the populous and industrial areas where inter-personal relationships are important and where the extreme need of doing something has become self-evident.

How reorganize? This is the crux of the problem. The attitude of local officials and citizens has been discussed in some detail in the preceding pages. All that is needed here is a summary. On the basis of the questionnaires and the hearings, and after considerable reflection, the Commission believes the following summary statements are true:

- (1) County officials in New York State are almost unanimous in their desire for home rule and, on the whole, have little objection to a proper classification of the counties to the end that a suitable form of government may be adopted for

each type of county; but these same officials are divided on the question of geographic centralization within each county.

(2) A county executive is desired in some of the more populous counties, but is opposed in the rural areas, generally, where the principle of integration is feared. The citizens tend to favor the idea, as do the county officials other than the supervisors; the latter object to the concentration of authority. Popular election seems to be the preferred means of choosing the county executive.

(3) Although there is some agitation for a reduction in the size of the county board of supervisors, the agitation is not at all general. Each town especially and each city ward, to some extent, is very unwilling to relinquish its present representation on the board of supervisors. Election at large is completely out of the question.

(4) A single, central assessing agency for the county finds some measure of support in the metropolitan counties and in most of the cities, but in the agricultural and outlying towns in most of the counties a central assessing agency is thought to be impracticable on the ground that a local assessor knows local values but a county man does not.

(5) However, most of the local officials favor some means of arriving at final assessments which are more nearly equitable, and the best method appears to be a county board of review.

(6) Rightly or wrongly, there is throughout practically every county in the state a firm conviction that real property is bearing more than its share of the tax burden and that the local governments should follow the example of the state and find other sources of revenue.

(7) The county officials, as well as the citizens, are divided on the question of county collection of taxes, the counties with large areas, or with poor roads, or with rural residents (or with all three) opposing county collection, the small, industrial, densely populated favoring county collection. In the first group of counties we find a low, and in the second a high, per capita tax.

(8) Throughout the great majority of the counties almost nothing is known about public budgeting; only a handful of the county departments have real budgets, and among the towns, only those of the first class and a few of the second class have budgets. Planning and controlling of governmental finances is an unknown quantity in too many of New York's local governments.

(9) Local officials and taxpayers everywhere in the state are fairly well united on the subject of special improvement districts. Something, they are not sure what, should be done about them.

What price reorganization? In any reorganization there is usually some give and take. We may assume that, if county government in New York State were actually to be overhauled to any extent, economy and efficiency would be expected to result; indeed, if such were not the expectation, there would be no logic in overhauling. What, then, would be lost? In the minds of many persons, officials and citizens alike, any change would tend to become undemocratic. If we will filter off the extraneous issues and examine the residue, we will discover that the fundamental question is whether or not the control of "government" means the control of policy-forming or of policy-executing. To integrate government is to remove the policy-executing, the actual administration, from the hands of the people, leaving the policy-forming function in the hands of their elected representatives. Does this make for undemocratic, unresponsive and uncontrolled government? The Commission urges the consideration of this question upon every public officer and every citizen whether favoring or opposing county government reorganization, for it is fundamental to the whole movement.

It should also be emphasized that there is a distinct difference between policy determination and policy execution in relation to home rule. So long as a unit of government is able to exert *control* over administration, it has home rule. In other words, *administration* by one unit is not inconsistent with *control* by another. This may be made clearer if we consider a specific example. Suppose a town were to contract with the county government for administration of highways. The town, as a unit, then, would have nothing whatever to do with administration. Yet the decision as to what highways would be constructed at the expense of the town and how much the town would spend for such construction would remain in the hands of the town board.

The importance of this conception of the difference between the legislative or policy-determining function and the administrative or policy-executing function in a government can hardly be exaggerated. And it is in this light that the price of local government reorganization should be considered.

Chapter XVII

EFFICIENCY AND ECONOMY THROUGH THE ESTABLISHMENT OF CO-OPERATIVE SERVICES

ACTUAL overhauling of the complete governmental machine throughout New York State may be too much to hope for at present. What, then, is the next best thing? The answer is perhaps found in the idea of adjusting the various parts of the machinery of local government so that they will work smoothly together. We refer to the development of co-operation and co-operative services among a number of units.

Besides co-operation between the state and its local units, discussed in the chapter on state aid, four possible sources of co-operation are immediately obvious, namely:

1. Co-operation among counties.
2. City-county co-operation.
3. Co-operation between a county and its towns.
4. Co-operation among other local units of government.

Surprisingly little research has been done in this field, and, therefore, surprisingly little has been accomplished. A thorough survey of the literature on county government and administration has revealed a paucity of information on the subject of governmental joint action—except that some consideration has been given to city-county co-operation.

CO-OPERATION AMONG COUNTIES

There is a great deal of room for inter-county co-operation, not only in New York but in most other states of the Union. It is primarily in the group of line functions where we find the greatest opportunity for co-operation among counties, for many of the line functions now performed by county governments tend to have more or less definite geographical bases. Regional treatment is worthy of a good deal of hard thinking.

Perhaps the outstanding example of inter-county co-operation is the new system of indoor poor relief in Virginia, where district administration has been effected by the co-operation of the city of Alexandria and the four counties of Culpeper, Fairfax, Fauquier and Prince William. Committees representing the various units worked in conjunction with the Virginia State Board of Welfare, and in 1927 the district home, located at Manassas, was completed and made ready for use. In the first year of district operation the

average inmate cost was lowered by one-fifth. Instead of 1,030 acres being used, only 35 acres of land sufficed for every pauper; and instead of maintaining, in a slipshod and decentralized way, five superintendents of the poor farms, the new district home requires only a small trained staff, which takes the place of the group of farmers' wives formerly waiting upon the inmates. A single superintendent suffices in place of the numerous heads before 1927.¹ A number of other counties have co-operated, with the result that today most of the counties in the state of Virginia are maintaining co-operative, regional administration of almshouses. Counties co-operating in such a functional unit shoulder the cost of construction in proportion to their population; the cost of operation is allocated among the counties in accordance with the number of inmates. District almshouses in one form or another are now authorized in Illinois, Minnesota, Missouri, North Carolina, New Jersey and Wisconsin. Certainly in New York a great gain in efficiency could be secured in certain areas, though not in all counties, through the establishment of inter-county co-operation in indoor poor relief.

There is, of course, substantial reason for making the district health unit coterminous with the welfare, or poor relief, district. In many cases the county itself is the logical unit, as will be pointed out in a moment, but there are many smaller counties in New York which would do well to work co-operatively in this matter. Counties with a population of less than 50,000 are, in the nature of things, ill-equipped to carry on proper health administration. District hospitalization and medical care are, therefore, desirable in certain sections of the state. District hospitals are already authorized in Michigan, Minnesota, Missouri, Ohio and Texas. Furthermore, epidemiology (communicable disease control) is important; on this score inter-county co-operation, of course, exists in some measure, but district administration would permit increased efficiency.

In the Commission's report of two years ago,² it was recommended that five types of health and welfare districts be established by law. Such administrative units as these would be large enough in population to support an efficient full-time service for each function with the minimum demand upon state aid. But even more important is the fact that, in many of the districts, citizen co-operative health and welfare organizations would spring up and present a united front with the official agencies, for each district would

¹ See Kilpatrick, Wylie, *Problems in Contemporary County Government*, Charlottesville, Va., 1930, pp. 522-540.

² *Third Report of the New York State Commission for the Revision of the Tax Laws* (1933), Legislative Document (1933), No. 56, pp. 128-133.

be to a large degree geographically, socially and economically homogeneous.

The administration of justice offers another field for extended co-operative activity. Article VI, section 11, of the New York Constitution allows a county judge of one county to hold the County Court in any other county when requested by the county judge of such other county; and in case of death, absence, or incapacity of a county judge, in a county then having no county judge able to serve, the Governor may designate a county judge of another county to hold court during such vacancy, absence, or inability to act. Few would object to the Commission's approval of this provision. The same section of the Constitution also provides that there shall be one judge for each county, but the Legislature is empowered to enlarge or restrict the jurisdiction of the county courts and create districts of two or more contiguous counties, and the Legislature may provide for the election of a single judge in each of these districts. The Legislature, however, has not yet seen fit to act under this section. The Commission recommends, therefore, that the Legislature consider the question of county co-operation by consolidating the judicial functions of certain counties, particularly those counties located in the Finger Lakes region.

Inter-county co-operation could certainly be developed in the field of library administration. Especially is this true of the counties having small areas, but such co-operation could also be worked out among the libraries of some of the larger counties. For some time, in various parts of the country, inter-library loans have been carried on by universities. In spite of the fact that some legal complications might have to be handled, because of New York's use of the contract system of county-library service, there seems to be no reason why some co-operative plan could not be instituted among the various county libraries in New York, following the example set by Arkansas and Texas. The motive in this case is, of course, not so much economy as added service to the public.

The state itself acts efficiently in the matter of co-ordinating the county highway departments, but there is room for voluntary co-operation among the counties themselves. States in which counties are now permitted to co-operate in road work include California, Kansas, Michigan, Pennsylvania, South Dakota and Oregon. In the joint highway districts in California the cost of the improvements are assessed upon the state and the several counties in the district according to the amount of benefit that is expected to result from the construction of the prospective highway. In Kansas, if the amount of road work is small, the county board of one county may team up with an adjoining county to form a county engineer district

and employ an engineer for the district. In Michigan one county engineer may serve two or more counties. The point the Commission wishes to make here is not that county highway administration in New York is weak, but rather that it could be still further improved by means of increased co-operation.

New York State may well be proud of the fact that the first county in the nation to institute a system of centralized purchasing was one of her counties—Monroe county (1902). Other counties in the state have followed suit, as we shall see, but the great majority of New York counties muddle along as best they can with their decentralized system of purchasing. Since in many of the smaller counties the gross amount of the necessary supplies is not sufficient to warrant unified purchasing and a buying agent, the Commission recommends co-operative action on the part of contiguous small counties. If office supplies, building equipment, and other important items of *materiel* were purchased co-operatively by such counties through a single experienced buyer, a substantial saving would be effected, and at the same time a better quality of supplies would be assured. Centralized purchasing has proved itself, and its advantages are well known to students of public administration.³ What is being recommended here is regional co-operation—co-operation between and among the smaller counties in the purchase of their supplies and equipment, as well as the interchange of information regarding unit prices, quality grades and market conditions.

The concept of inter-county co-operation is very new indeed. Yet there is already some recognition of the usefulness and soundness of co-operation, as has just been pointed out. And it might be added here that functional consolidation has taken place in still other fields; for example, contiguous counties in Indiana may unite to maintain orphan asylums, and district workhouses are authorized in Kentucky and Ohio.

In certain parts of New York State, and for certain functions, the county can be conveniently used as a service area (this will be pointed out); however not only is it true that in many sections the county is unsuitable to perform certain functions, but, also, in a few of the sections of the state the county is not a satisfactory unit for the administration of any function. Counties in New York State vary tremendously in population, in area, in distribution of population as between rural and urban, in character and composition of the population, in geography and topography, and in other ways. In view of these conditions, the Commission has not recommended the acceptance of the county as the *sole* unit for state-

³ See Forbes, Russell, *Governmental Purchasing*, New York, 1929.

wide execution of any of the major administrative functions; and at the present time the Commission does not believe it possible to describe a uniform service area, working alone, which will serve satisfactorily the varying administrative requirements of all functions in all sections of the state. The only ways out seem to be, first, a system of zoning such as was suggested in the Commission's report of 1933⁴ and, secondly, a system of genuine co-operation on the part of the counties, one with the other. Inter-county co-operation may be a step toward the creation of administrative areas and the consolidation of counties, or it may be a substitute therefor. At least it seems more likely to win general approval.

Whether the co-operation be somewhat informal or whether it be rather extensive, advice and assistance should probably be secured from Albany. For example, if joint action should be desired in the matter of county roads, the State Division of Highways would be called upon for its recommendations. In order to make possible certain of the types of co-operation that have been described, a constitutional amendment would be necessary.

CO-OPERATION BETWEEN CITY AND COUNTY

Various public officials and researchers throughout the country already have given some attention to the question of city-county co-operation, and this fact lends encouragement to those who are at present advocating co-operation on and between other levels of government. Only a summary of the problem will be presented here.

City-county relations are relatively unimportant where the city contains fewer than 25,000 inhabitants, except that a smaller county where as much as half of the population is concentrated in one municipality does have some relatively important city-county relations. In New York State those counties containing cities of 25,000 population are (excluding New York City) 17 in number, as follows:

<i>County</i>	<i>Cities over 25,000 population</i>
Albany	Albany
Cayuga	Auburn
Chautauqua.....	Jamestown
Chemung	Elmira
Dutchess	Poughkeepsie
Erie	Buffalo
Jefferson	Watertown
Monroe	Rochester

⁴ *Third Report of New York State Commission for the Revision of the Tax Laws* (1933), Legislative Document (1933), No. 56, pp. 100-106.

<i>County</i>	<i>Cities over 25,000 population</i>
Montgomery	Amsterdam
Niagara	Niagara Falls
Oneida	Utica, Rome
Onondaga	Syracuse
Orange	Newburgh
Rensselaer	Troy
Schenectady	Schenectady
Ulster	Kingston
Westchester	Yonkers, Mount Vernon, New Rochelle, White Plains

In addition to the above, there are four counties approximately half of whose population in each case is centered in a single incorporated city. They are:

<i>County</i>	<i>City containing approximately half of population</i>
Cortland	Cortland
Fulton	Gloversville
Tompkins	Ithaca
Warren	Glens Falls

We may say, therefore, that it is primarily in these 21 counties, or a little over one-third of the total number of counties, that the problem of city-county relations assumes importance. To this list some would add Nassau county because of its proximity to New York City; but Nassau's problem is not an intra-county one but a metropolitan one and, therefore, will not be considered here.⁵

In all of the 21 counties listed above the cities occupy an important place. It is clear that in these counties the subject of city-county co-operation has been given far too little attention to date. The Commission believes that there still is every reason for retaining in each of the counties listed both city and county government, and that there is a real line of demarcation between city functions, on the one hand, and county functions, on the other. The proper division of labor, John Stuart Mill long ago pointed out, "does not mean cutting up every business into minute fractions; it means the union of such operations as are fit to be performed by the same persons, and the separation of such as can be better performed by different persons."

⁵ For a full discussion of Nassau's problems, see Municipal Consultant Service of the National Municipal League, *The Government of Nassau County*, Mineola, N. Y. 1934.

The above, however, is not in conflict with the idea of co-ordinating the work to be performed. Some cities have civil service commissions while the counties, of course, do not. If the counties do not wish to depend exclusively upon the State Civil Service Commission, or if a personnel adviser is not set up,⁶ there is no reason why a good deal of city-county co-operation cannot be effected, provided the city and county officials are at all like-minded; for the personnel problems in the city and in the county are after all very similar. Indeed, a combination of the two systems already obtains in Ohio, where the Ohio Civil Service Commission is charged with the administration of the merit system for all counties but where, under the law, the Cleveland Civil Service Commission is authorized to act as the agent of the state commission in the administration of the civil service system in Cuyahoga county.

In many of the 21 counties listed above there is much room for joint city and county action along the line of governmental purchasing. In fact, in a few cases it may be possible that the two purchasing departments could be combined.

Since the *Kenmore* case, authorities on assessments and taxation have almost given up hope for the reorganization of local financial administration without a constitutional amendment. Since this is of vital importance, all the more reason exists for an amendment to permit reorganization. Functional consolidation of financial matters has already made some progress in other states. For example, in Los Angeles county there are now consolidated the offices of city and county assessor, city and county tax collector, and city and county treasurer. The county officer acts *ex officio* as the city officer.

If the city is the county seat, why should there be two administrative buildings? This is not a pressing question just now, but when some county begins to plan for a new court house or when some city begins to contemplate the construction of a new city hall, it will do well to consider the experience of St. Paul. There, where the mayor is *ex officio* chairman of the board of commissioners of Ramsey county, there is a joint city hall and court house commission for the city and county; the commission manages the one city-county building, the cost being divided equally between the city and the county. In Chicago a municipal auditorium is maintained jointly by the city and by Cook county.

For the administration of health and welfare the Commission recommends elsewhere in this report the establishment of city-county health or welfare districts, eight in number, one including each of the following cities: Rochester, Syracuse, Yonkers, Albany,

⁶ See p. 391.

Utica, Schenectady, Binghamton and Troy. The eight counties in which these cities are located are all included in the list of 21 counties presented above. Until these districts can be established, the Commission recommends gradual development of co-operation between city and county. In recent years the legislatures of Pennsylvania, Michigan, Tennessee and Texas have authorized greater co-operation between county and city health agencies. In California a county and its cities may enter into an agreement by which the officials of the county health department may perform any or all functions pertaining to public health in the cities. In such cases the city pays to the county such amount as may be agreed upon in exchange for the services. In New York the law permits the county to administer the health function within a city upon the approval of the governing authorities of the city but little has been done under this law.^{6a}

CO-OPERATION BETWEEN A COUNTY AND ITS TOWNS

On looking at a diagram or reorganization chart of the government of any county in New York, the casual citizen would very likely gain the impression that the county and its towns bear a very close relationship, that indeed there must be a great deal of actual co-operation, since the board of supervisors itself is composed of representatives coming directly from the respective towns. It is true, of course, that there is a fair amount of legislative co-operation (frequently this degenerates to mere log-rolling), but what we are speaking of here is administrative, rather than legislative, co-operation. Of this there is much less than there ought to be.

"No local governmental unit has been more consistently under fire during the last decade than the township," says a recent writer on county government.⁷ The reason, of course, is that allegedly the town has not kept up with governmental progress in other units. While there are a number of causes for this, the chief one is that the size of the town does not lend itself to ready solution of the complex problems faced by government in this period.

In view of the fact that almost everywhere the town is being labeled "Lilliputian" and that abolition of the town is being endorsed, the Commission has at times felt tempted to recommend that a constitutional amendment be drawn up, the adoption of which would allow the towns, as legal units, to be abolished. There are, however, two definite reasons for not recommending such action. The first is that without question the towns, perhaps

^{6a} See discussion of county health districts, p. 194.

⁷ Bromage, Arthur W., *American County Government*, New York, 1933, p. 234.

because of their size, do perform a real service by keeping up citizen interest in public affairs. The second reason is that the town, being the oldest governmental unit in New York State, will not under any circumstance be given up by the local residents; only popular antagonism would be engendered by a move to abolish the town. The question for the present simmers down to the dual problem of functional reorganization and functional co-operation.

Functional reorganization would imply transferring to the county many of the present powers and duties of the towns but leaving the towns intact as legal and governmental units. Each would have its own neighborhood administration to take care of the functions suited to that type of administration. Everywhere throughout the Middle Atlantic and Midwestern states such reassignment of functions is being recommended; it has been recommended by the present Commission in its previous reports and is recommended again in this report. However, a constitutional amendment must precede the outright transfer of any of the town functions to the county. Until such transference is legal, the Commission proposes a plan which ought to make for efficiency and at the same time prevent any legal complications. In addition, local town autonomy would be preserved intact. This plan is that of "functional co-operation."

Functional co-operation between county and town is far more important than among counties. Indeed, it is fundamental to any reorganization or alteration of local government in New York State.

How can this be brought about? How can efficiency and economy be obtained and yet leave the towns as they are? The plan proposed is that of *contract*.

The Commission proposes that the town board of any town, upon a majority vote of the local residents, make a contract with the board of supervisors of the county in which the town is located, whereby the county agrees to perform for the town the function authorized by the town residents to be so performed. The function remains a town function, and final authority rests with the town board. The function in no sense becomes a county function, and the county board of supervisors has no jurisdiction over the policy directing the administration of such function. The town loses no control; it loses none of its autonomy. Indeed, should the town at any time conclude that it had forfeited something or that it was not securing the efficient and economical administration claimed for the new contractual system, the town could call back from the county the administration of the function concerned; and this would be accomplished in the same way

in which the contract had been made, namely, by a majority vote of the town electorate plus action by the town board.

The plan proposed is to some degree analogous to a city's contracting with an architect to draw plans for a new city hall. In fact, payment for service would be made in the same way. Just as the architect demands a fee for his services, so the county would demand a suitable fee from the town for the service it performs for such town. The fee, being an agreed upon and known amount, should be budgeted for in the town's financial planning, just like any other anticipated expenditure.

It seems probable the plan is constitutional. The county officer put in charge of the administration of the town's function does not become a town officer in any sense. It is doubtful if he could even be called a town employee; he would receive neither fee nor salary from the town, the town paying its fee to the board of supervisors. At the most, he becomes only an agent of the town, reporting directly to the county board of supervisors, which in turn has only a contractual—not an institutional—relation with the town board, so far as the particular function is concerned. Observe, also, that there is nothing mandatory about any part of the plan. The whole thing is optional—permissive. No town need take advantage of the plan if it does not wish to; and to make it even more democratic, the Commission is recommending that the will of the townspeople themselves be specifically ascertained by means of a referendum on any proposal to transfer any function at any time. Finally, the town itself is given power to call back the administration of any function the execution of which has been previously assigned to the county. Concerning the other side of the picture, nothing is thrust upon an unwilling county, for the other contracting party is the board of supervisors, the county's elected representatives.

As it is today, towns themselves have power to make contracts through their town boards; and if it is only a mere matter of staying within the state Constitution, a town board could contract for functional administration even without submitting the question to the voters. In New York as well as in other states, a municipality may make contracts with technicians for the performance of services, and such technicians become only agents of the municipality. For example, smaller cities in California and other states frequently contract for engineering services when they have so little work to do that an engineering department is not warranted. And this is true also of the towns of this state; section 20 (2) of the Town Law provides that any town may employ an attorney or an engineer, or both, to perform specified work.

Under the doctrine of the residuum of powers, as heretofore interpreted by the courts, towns would be permitted to take the action above recommended only if the Legislature were to authorize it. Therefore, the Commission urges the Legislature to enact a statute allowing the optional transfer of functional administration from the town to the county and, also, allowing the town board and/or the other authorities concerned to declare vacant any office the administration of which has been transferred to the county. The reason for not abolishing any town office is that such office might sometime again be filled in the event that the town decided to resume administration.

Although the technique here suggested is wholly new, there is already some precedent for county administration of municipal functions. Under section 29-b of the Public Health Law five counties have established themselves as "county health districts." The first of these was Cattaraugus county, in 1923. Cities, as well as those villages which contain more than 3,000 population, are by law exempted from county health control. But what has happened in Cattaraugus county is that its two cities (Olean and Salamanca) have deemed it wise to transfer voluntarily their health functions and duties to the county's health department. Similar action has been taken by most of the cities and villages in the other four counties having county health districts.⁸ In many of these municipalities the local set-up for health administration is maintained, but the actual work is performed by the larger unit. This voluntary action on the part of cities and villages under the Public Health Law seems to suggest that the county in a great many cases is the logical unit for health administration and to point the way toward voluntary transfer of town health functions, in accordance with the plan now being proposed by the Commission.

Town highway administration is far and away the most important town function, at least so far as expenditures are concerned. In 562 of the 932 towns in New York, road expenditures represent more than 70 per cent, and in half of the towns more than 80 per cent, of the total expenditures for town government. We may say, therefore, with some degree of justification, that in a majority of towns the local government exists primarily to administer highway funds. Here is a real opportunity for both economy and efficiency, and the method proposed is functional co-operation by contract.

The Highway Law, in effect, recognizes the county as the logical unit for the administration of town highways. Yet the

⁸ For detailed information on this subject, see Chapter V of this Report.

town superintendents, inexperienced and lacking in engineering background, are in charge of all this road work done by the various towns. If any progress had been made toward injecting some semblance of merit into the town superintendent's office, such progress was halted when the new Town Law became effective (January 1, 1934), for now every town must choose its highway superintendent by means of election. This offers increased incentive to transfer contractually to the county the administration of town highways. This should be the first step under the new plan.

The Commission believes that by this contract method some unity of tax administration may be secured. The recent opinion rendered in the case of *Village of Kenmore v. County of Erie* (1929, 134 Misc. 482, aff'd 252 N. Y. 437), holding that a village may not be deprived of its power to lay and collect taxes, is to be distinguished here. In that case the opinion turned on the question of home rule (article 10, section 2, of the state Constitution). Under the proposed contract plan, no home rule, no local autonomy, would be relinquished by the town; this has already been pointed out. Furthermore, the basis of the *Kenmore* case was a mandatory law, namely, sections 126-a to 126-e of the Village Law, whereas the proposed law would be a permissive one. This difference is fundamental; it is the difference between legality and illegality. For over 20 years sections 138-a to 138-c, of the Village Law, whereby a town receiver of taxes may act as village receiver, have remained unchallenged. Neither under these sections nor under the proposed plan are local electors deprived of any rights or privileges guaranteed under the home rule provisions of the state Constitution. The Commission urges, then, that after the appropriate legislation has been passed those towns so desiring should transfer to the county, by contract, the administrative details involved in the collection of taxes and as much of the administration of property assessment as they see fit. This would be both desired and desirable in many towns and would result in real economy and a better measure of justice.

Twelve years ago the report of a special legislative committee,⁹ in discussing policing in New York towns, said that "the constables are a joke." The constable system in 1923 was exactly what it was in 1691, and today the system is still just the same. The 1923 Report has fallen on deaf ears. The constables have long since become simply servers of civil process; they assume practically no responsibility at all when it comes to the general crime situation. At present the county agency for police pro-

⁹ *Report of the Special Joint Committee on Taxation and Retrenchment* (1923) Legislative Document (1923), No. 55.

tection, namely, the sheriff's office, is also inadequate. One of two things should be done. Either the sheriff's office should be replaced by a county-wide police force and the towns be given the privilege of turning over to the county the details of the local police work, as is done in several South Carolina counties, or else the towns should co-operate more fully with the state police. Perhaps both are desirable. It should be pointed out that existent legislation already permits state-town co-operation along this line; for by chapter 401 of the Laws of 1922 any town, village, or police district may contract for the exclusive services of any number of state troopers. However, only one town, Elmira Heights, has thus far taken advantage of this act.

Whereas use of the state police seems particularly important in the rural counties, a strong county police force appears to be desirable in the more urban counties. We are not implying that the two forces are mutually exclusive; the point is that many of the rural counties are not logical units for police administration. In Monroe county the sheriff has jurisdiction in the area surrounding the city of Rochester. More pretentious is the Nassau county police force, which is operated independently of the sheriff's office. Recently it was authorized to extend its jurisdiction through a process of merger with village forces. Although there are certain shortcomings in the system, on the whole it has worked well. But the number of counties in New York which could feasibly employ the Nassau plan is small, and the inevitable conclusion seems to be that in the great majority of counties further reliance upon state forces is necessary.

Especially in those counties which have established a system of centralized purchasing (i. e., a single purchasing agency for the various county departments), co-operative purchasing on the part of the towns and the county in which they are located seems particularly advantageous. Monroe county established a county purchasing agency as long ago as 1902, the first county in the United States to institute this type of administrative reform. Herkimer, Westchester, Oneida and Erie counties have since followed Monroe's example, and in other counties in New York one of the usual county officers acts in the capacity of purchasing agent. Such counties offer unusual opportunities for county-town co-operation.

The desirability of co-operatively transferring the administrative details of certain other functions will come to mind, but enough has been said to indicate the general line of attack.

The same method of co-operation here proposed—co-operation by contract—might perhaps be used in the case of inter-county co-operation, discussed above, especially as between a weak or small county and a strong, well-organized county.

CO-OPERATION AMONG OTHER LOCAL UNITS OF GOVERNMENT

Co-operation between and among towns will not detain us long. If towns desire to retain their present degree of independence because of their inherent neighborliness, then certainly they ought to be willing and eager to be neighbors, one with the other, and to co-operate as neighbors should.

The state Legislature has, in a few instances, already recognized the fact that many towns are incapable of performing all the services desired by the residents and have given encouragement to the idea of inter-town co-operation. For example, by section 64 (21) of the Town Law, any town in which there is no physician may employ a "town physician" and, if there is a similar town adjoining, they may co-operate to employ jointly a single "town physician." This, and analogous types of government by co-operation, the Commission strongly endorses.

As we pointed out above, the bulk of town expenditures goes for the construction and maintenance of its highways. One of the greatest sources of waste in town government comes in its use (perhaps it would be better to say disuse) of road machinery. Under present conditions few towns, if any, are able to finance enough road work to keep all of their equipment busy. The result is that for a good share of the time a town's road machinery, such as rollers, graders, tractors, and so on, lies idle. If towns would merely "get their heads together," they could make much more efficient use of highway equipment than they do now. Such equipment could be utilized by two or three or four contiguous towns co-operatively, and the direct economy resulting would be very large. Not only would economy ensue from a policy of joint use, but it would result also in the employment of more efficient methods of storage, inspection and maintenance. Of course, this co-operation is neither desirable nor even possible in certain areas of the state, and the Commission does not recommend it without exceptions. But among most of the rural towns co-operation is eminently desirable, and especially as regards road machinery and equipment.¹⁰

"One of the significant trends of the period under study is the closer relationship existing between the open-country and villages. The country . . . is undergoing changes and is adapting its life, its occupations, and its social and economic organizations to meet the newer conditions. Though it is definitely attempting to maintain an identity of its own in many regards, yet it likewise is tending more

¹⁰ Consolidation of towns was recommended by many persons at hearings held throughout the state during last September. However, such consolidation would decrease the county representation of the towns so consolidating. Until the county board of supervisors is elected by districts, or preferably, at large, instead of by towns, town consolidation must continue to be visionary.

and more to acquire a greater concord with the nearby village." These are the opening sentences of a recent study of country and village relations.¹¹ They offer encouragement to those who look for a brighter day in the governmental relationship between the village and its rural environs.

Between village and town, or between town and community, governmental co-operation must usually be preceded by co-operation of the economic and social (especially educational) varieties. If there is a sense of rivalry and distrust between the community, on the one hand, and its environs, on the other, then it is unlikely that either trade relations or governmental co-operation will ensue. Sociological, educational and business relationships lie outside the purview of the present commission's powers and duties. Therefore, we may consider here governmental co-operation between and among only those local units which already have some basis of social and economic cohesiveness.

What, then, of the town with one important incorporated village—a village which is the trading and social center of the town? In this sort of town the town government is of minor importance as compared with the government of the incorporated area within the town limits. With few exceptions, towns are not large, and where there is already a social and economic basis for country-village co-operation, the village government clearly is capable of administering the functions of government for the non-village residents. There is no logical reason why there should be a village tax collector and a town tax collector, too; the farmer cannot in this case raise the cry of "inconvenience" against having the village perform the tax-collecting function for the town. If there is an unusual community of interest between the open-country and the village, it is altogether possible that functional co-operation might be carried to its logical conclusion, namely, actual town-village consolidation. This has, indeed, already taken place in two cases in New York; the town of Scarsdale, in Westchester county, merged with its village in 1915, when the latter was incorporated with the same boundary lines, and the town of Green Island was created in 1896 with boundary lines essentially the same as those of the village. The success of the single layer instead of the double layer of government in Scarsdale, as well as in Green Island, offers pragmatic evidence of the soundness of the theory of consolidation under favorable conditions.¹²

¹¹ Brunner, Edmund de S., and Kolb, J. H., *Rural Social Trends*, New York, 1933, Chapter IV.

¹² The town of Harrison, lying immediately adjacent to Scarsdale, is another example of one government performing both village and town functions. In Harrison, however, the settlements are not incorporated as legal "villages," and hence the town instead of the village is the basic governmental unit.

Another solution has been offered for the co-ordination of the town and village governments. The suggestion has been to establish a "rural municipality," which would be a rural community consisting of the inhabitants of a local area tributary to the center of their common interests. The area would include both village and non-village territory, i. e., the social, educational and trading center and the open-country adjacent thereto. "This plan is not recommended for villages and towns whose interests are other than primarily serving farmers."¹³ Metropolitan suburbs and towns consisting mostly of commuters are not adaptable to the plan of a rural municipality, for the citizens of such a municipality must have, more than anything else, a homogeneity of interests. Under the arrangement suggested it would be possible also for neighboring rural communities to pool their interests along certain lines and thereby increase their efficiency.

The Commission wishes to make it clear that no single system of co-operation can be applied to all towns and villages alike. The Commission emphatically does not recommend indiscriminate town-village consolidation; nor can it recommend even town-village co-operation if there does not already exist an economic and social co-operation and a moderate degree of neighborliness. It would be nothing short of absurd to suggest that the village of Garden City, for example, should be merged with the town of Hempstead, because a community of interest, for a variety of reasons, just does not exist in this case.

But, under favorable conditions, there is no reason why the town should not serve the village or the village the town, as the case may be. Central purchasing for both units is practicable and there are other staff and line functions which might well be handled jointly or by one unit for the other.

More and more, among students of community problems is town-village co-operation coming to be recognized as essential. A recent nation-wide study indicated that throughout the entire country there is a "growing tendency for such services as trade, education, religion, and recreation to be organized about the village as the center." Later the report declares: "In every region, and by every method of study, came the report that the high school was the most important single factor gauging village-country relations and areas."¹⁴ From this fact it is elementary that only where

¹³ Manny, T. B., "Government Structure, Powers and Problems in the New Rural Municipality," in *Proceedings of the American Country Life Association*, 1931 meeting (Ithaca, N. Y.). Cf. Manny, T. B., *Rural Municipalities*, New York, 1930.

¹⁴ Brunner, Edmund de S. and Kolb, J. H., *Rural Social Trends*, New York, 1933, pp. 92, 97.

social and educational co-operation has already made some progress can we expect co-operation and co-ordination on the part of local governments. When a "high school consciousness" has been developed, the first opposition will have waned in any given case, and it is then that we should look for an opportunity to institute town-village co-operation.

This leads us into the subject of special improvement districts: only a brief mention of them will suffice here, as the problem is discussed more fully elsewhere in this report.¹⁵ That special districts are excessive in number and that they have already resulted in a multiplicity of governmental layers, piled high one upon the other, must at this point be set down as axiomatic. We would be the first to admit that there was once some reason for establishing each special district and that each has performed some service, but there is no gainsaying the fact that today a great many of the districts have largely outgrown their usefulness; clearly it would be well to abolish some, combine others, and co-ordinate still others. If the strategy of abolition and combination is too involved, then the technique of co-ordination and co-operation may prove helpful.

Throughout the state there are numerous instances of substantially the same area being served by a horde of different special improvement districts, a number of which are to a great degree correlative—for example, water districts and fire districts, sanitary districts and garbage districts, water districts and sewer districts, etc. In these cases especially, and in other cases to some extent, there is ample opportunity for co-operation. There are a number of water districts here and there which might just as well be classed as fire districts, inasmuch as they provide no service other than that of furnishing water for fire purposes. Eleven of the seventeen water districts in the town of Hempstead would fall in this category.¹⁶ Where inter-district co-operation is feasible, it should be energetically encouraged.

SUMMARY

Paradoxically, co-operation among local governmental units is such an obvious idea that few seem to have been seriously concerned about it. This is a wide-open field today, one in which a little study ought to go a long way toward bringing some measure of order out of the present chaos of local administration.

¹⁵ For the origin and development of special districts, together with their legal status, see *supra*, pp. 118-124; for current public and official opinion, see *infra*, pp. 496-497.

¹⁶ Municipal Consultant Service of the National Municipal League, *The Government of Nassau County*, Mineola, N. Y., 1934, p. 58.

Inter-county co-operation along several lines is recommended. Following the example set by Virginia, New York State should institute a district system of indoor poor relief to replace in many areas the county almshouse. Where the almshouse is being run efficiently and economically, the Commission, of course, does not recommend any change. The Commission proposes that the same districts be established for health administration as may be organized for welfare, and, further, that if actual functional consolidation cannot be consummated, at least inter-county co-operation be inaugurated. The Commission also recommends voluntary functional co-operation between and among county libraries, county highway departments, and other county agencies. Co-operative purchasing on the part of contiguous small counties should effect considerable saving. In most cases of co-operation, advice and assistance should be obtained from the state government, and in order to effect certain co-operative methods a constitutional amendment would be necessary.

In 21 of the counties in New York (outside of New York City) there exists, in varying degrees, the possibility of more extended city-county co-operation. The avenues open are personnel administration, purchasing, assessments and taxation, joint use of public buildings, health and welfare.

It is primarily between the counties and their respective towns that some sort of co-operation is most badly needed in New York today. Many have said that the best solution to the problem of the towns is to end them. This may be the solution in other states but in New York the town has a very real hold on the citizenship and it seems probable that the town system will be retained, with some consolidations and reallocation of functions. And the Commission recommends, in lieu of actual governmental reorganization and outright transference of town functions to the county, a system of "functional co-operation" by *contract*. A statute would suffice to allow such co-operation; a constitutional amendment would be unnecessary. The plan proposed is to allow the electorate of any town to transfer to the county—if a majority so desires—the administrative details of any of the town's functions. The functions themselves and the determination of policies concerning them would remain, as always, with the town, and the town would continue to enjoy every bit as much home rule as at present. This power of the town would be permissive and in no sense mandatory. A contract would be drawn up between the town board and the county board of supervisors, and the town would pay the county a reasonable fee for services rendered. If the town became dissatisfied with the manner in which the functions contracted for were being administered, the

town could call back such management as had been transferred. The reason underlying the present suggestion of the Commission, is, of course, economy; and it would be expected that efficiency would also result, for in this case the two are almost one and the same thing. The first function to be administratively transferred from town to county by contract should be town highways. The constable's duties should be transferred next. A system of centralized purchasing could be set up, and the Commission believes that even some degree of co-operation might be secured on the matter of tax administration.

Co-operation among other local units of government is both desirable and possible. Towns at present are particularly non-co-operative amongst themselves in the matter of road machinery. Recently there has appeared a trend toward increased village-town neighborliness; there has developed more of a community of interest, centering especially now around the high school. Under such circumstances village and non-village co-operation is possible in a number of different fields. Two other suggestions are the establishment of rural municipalities and the consolidation of towns with their villages. The Commission offers no type of town-village co-operation as a panacea for all present ills. Nor does it have a categorical answer to the problem of special districts. Individual problems demand individual attention.

If efficiency and economy are to be obtained, it is obvious that any one unit of government should perform only those functions which it is best able to perform and which are not overlapped by some other unit of government. If this will be frankly admitted, administrative integration and geographic centralization are not to be feared *per se*. The emphasis should be placed upon *control*. Controlled government would be maintained, and efficiency and economy would be secured, by establishing throughout the counties of New York State such a system of co-operation and co-operative services as has just been described.

Chapter XVIII

NEW PROBLEMS OF LOCAL GOVERNMENT

NO picture of New York State's local governments as they are today, or as we envisage them in the future, would be complete without a summary of the new problems which have arisen and are still arising as a more or less direct result of our progress in machine civilization.

RELIEF

Some of these problems are old ones turning up in a new and aggravated form. The outstanding example of this type, of course, is relief. In 1932 all local governments outside New York City spent \$69,179,590.15 for charities and relief (including emergency home and work relief). The local administration of charities was reorganized by the new Public Welfare Law, passed in 1929. This act was a great improvement over the old Poor Law, but it continued to allow the ever heavier responsibility of caring for the state's needy to fall upon a cumbersome and badly integrated administrative system. The town welfare officers were continued, although it was made permissive (section 27) for a county to take over all responsibility for the administration and support of relief. The act further attempted to bring some order out of the former chaos by establishing 62 "city and county public welfare districts" (section 17), but the former powers of the other cities with relation to the poor were specifically continued (section 13), so that there are now 113 public welfare districts outside New York City, many of them in turn without a unified welfare policy or administration.

The "emergency period" designated in the so-called Wicks Law, under which state aid is granted for temporary emergency home and work relief, has been frequently extended and is now again before the Legislature for extension. It must be apparent to the least observant that as applied to a large proportion of the relief problems which local governments must meet, the term "temporary emergency" is a misnomer. These problems are destined to be with us for no inconsiderable period and to some extent permanently.

Three principal questions remain to be solved: (1) the proportionate share of the burden which should be borne by the federal government, the state, and the localities; (2) the equitable and efficient administration of relief, including such matters as investigating need, furnishing it promptly and in proper amount.

and (where food orders are given) spot-checking to detect and prevent collusion between the relief recipient and the storekeeper; and (3) what permanent steps can be taken to reduce the relief burden of the future, such as rehabilitation and unemployment insurance.

From a broader point of view, the probable continuance of the necessity for what we now call relief is not a burden but an opportunity—an opportunity to give a new meaning to work relief by utilizing the productive energy released by technological unemployment in improving and widening the scope of the newer service functions of government. All the “new problems” to be discussed in this chapter—housing, recreation, airports, municipal utilities and planning—offer a field for the use of labor and services in the enrichment of community life.

HOUSING

Another problem whose full implications and importance have only recently been realized, and which now must be and is being attacked from a new angle, is that of housing. Earlier attempts to solve it in this state were restrictive—i. e., they forbade certain evils and set up minimum standards of building or maintenance which had to be observed under penalty of the law. But the New York State Housing Law, enacted in 1926, was a new departure. It seeks to provide adequate housing on a public utility basis for sections of the population for whom ordinary private business does not find it profitable to build. Under it a partnership is formed between the state, the city and private enterprise. The state and city provide regulation and some financial encouragement, but private enterprise is the executive force. It acts through the limited dividend corporation, which has been widely and successfully used in Europe.

The state's contribution consists in regulating such corporations through the state board of housing, freeing them from state taxation (which means now merely the mortgage and franchise taxes), and allowing them to use the power of condemnation. The cities' share consists in granting exemption from local taxation, under present conditions an indispensable element in the scheme, while the most difficult task—furnishing the equity money for the stock which controls the corporation—has been assigned to the public. The companies are permitted to borrow up to two-thirds of the value of the project at not to exceed 5 per cent, but at least a third of the cost must be subscribed in stock which is limited in earnings to 6 per cent. Only New York City has acted under this law; after a delay of more than a year, a measure granting a

20-year exemption from local taxation for buildings constructed under the act was adopted on June 22, 1927. The result up to 1932 was the building and operation of 11 high-standard garden apartment projects, rentals varying from \$9.73 to \$12.50 per room per month (heat included).

The big new opportunities born of the depression were the offer of 4 per cent loans to limited dividend housing companies under the Reconstruction Finance Corporation (July, 1932) and the offer of loans and grants (June, 1933) under the National Recovery Act. The Housing Law has been amended¹ to enable municipal housing authorities to make use of these opportunities; they are eligible for a 30 per cent grant of the cost of labor and materials and for a 4 per cent loan of the balance needed. New York City has established an authority under these provisions. It is not yet possible to evaluate the results of this activity, but that they will be far-reaching cannot be doubted. The need is greatest in New York City; but the other metropolitan districts of the state will sooner or later find themselves also faced with the necessity for reconstruction, unless they seize now their opportunities to build constructively from the start and thus avoid in the future the errors of the past.²

ADING THE CONSTRUCTIVE USE OF LEISURE TIME

The increased importance of the problem of recreation and the responsibility which rests primarily upon local governments to guide it into wholesome channels is implicit in the slowly growing realization that technological progress not only creates new opportunities for leisure, but demands their use if they are not to undermine consumption. It thus becomes essential to the public welfare not only to offer recreational facilities when demanded and as a convenience to the public, but to create them in advance of demand and stimulate their use. Recreation is, moreover, the most promising long-time antidote for mental disease and for crime—two of the most costly ills with which our civilization is still afflicted. What are New York State's local governments doing to meet this responsibility?

¹ Laws of 1934, chapter 4.

² For discussions of the housing problem, see L. H. Pink, *The New Day in Housing* (1928); E. E. Wood, *Recent Trends in American Housing* (1931); C. S. Ascher, "Elements of a Low-Cost Housing Law and Its Administration," *National Municipal Review*, 22:85-113 (February, 1933, Supplement); New York State Board of Housing, *Annual Reports*; and D. F. Cavers (ed.), "Low-Cost Housing and Slum Clearance: A Symposium," *Law and Contemporary Problems*, 1:135-256 (March, 1934).

The facts are shown in Table CIV. Obviously, though progress since the problem has been recognized as a governmental responsibility has been great, there is an almost limitless field here for the expansion of governmental service. The part which the state has taken in this development, through the construction and maintenance of splendid state parks and parkways, should be enlarged rather than curtailed;³ but it needs to be supplemented by effective local planning and execution of projects intended to release for constructive public service the energies which there is danger of frittering away on useless or ill-timed "made work."

One constructive use of leisure time which deserves wider encouragement from local governments is the reading of good books. Though the establishment of county libraries has been possible since 1921,⁴ only three have been established. The opportunities here for better service at little cost seem to us both great and valuable. Improved highways and the automobile, the telephone, and the radio, the rural delivery of mail and the daily newspaper, have made our communities larger and stimulated the interest of those who live on farms in reading both for knowledge and for recreation. So far, however, this need has been only inadequately met. Table CV shows by counties the population with and without public library service. Some idea of what can be done under a county library plan may be gained from the fact that in Chemung county in 1922, before the establishment of a county library, only 73,978 books were read, while in 1928, after five years of county library service, 243,756 were read. A county librarian with a book truck can lend a hundred books in a half day, while she might put into circulation scarcely a half dozen books during the same period of time if she were sitting in a small library in a little village. The equalization of educational opportunity is in our opinion incomplete unless it includes the equalization of opportunity to make use of library facilities. The county library plan is better because it is large enough to be efficient, large enough to have a well-selected stock of interesting books, large enough to employ a trained librarian, large enough to operate a book truck periodically delivering collections of books to substations in easily accessible homes, schools, churches, stores and post-offices, and thus making possible both the wider and more intensive use of library resources.

³ See the proposals of the New York State Planning Board, *State Planning for New York* (1935).

⁴ Education Law, section 1118-b.

TABLE CIV—Concluded
PARK AND RECREATION FACILITIES, CITIES AND COUNTIES OF NEW YORK STATE, 1930¹

CITY	RECREATION FACILITIES ² —(Concluded)									
	Golf courses	Ice skating rinks	Miniature golf courses	Picnic places	Recreation buildings	Stadiums	Swimming pools	Tennis courts	Toboggan slides	Tourists camps
Albany.....	1	6	.....	24	1	1	2	36	1	.....
Amsterdam.....	1	.....	1	.....	.....	2	.....	.....	.....
Baburn.....	1	.....	.....	.....	.....	.....	.....	.....	.....
Bacavva.....	1	.....	1	.....	.....	.....	.....	.....	.....
Bronxville.....
Buffalo.....	4	9	10	8	13	.....	3	65	9	.....
Canandaigua.....
Cedarhurst.....
Corning.....	1	.....	.....	.....	2	.....	1	.....	.....	.....
Cortland.....
Dobbs Ferry.....	1	.....	.....	1	.....	1
Dunkirk.....	1	.....	.....	.....	.....	.....	.....
Elmira.....	6	.....	4	6	.....	.....	23	1	1
Fredonia.....
Garden City.....
Glen Cove.....
Glens Falls.....	1	.....	.....	.....
Gloversville.....
Hastings.....
Hempstead.....
Hornell.....	1	.....	.....	.....	.....	1	.....	.....	.....
Hudson.....	1	.....	.....	.....	.....	.....	.....	.....	.....
Hudson Falls.....
Huntington.....
Ithaca.....	2	.....	1	1	.....	.....	.....	.....	1
Jamestown.....	3	.....	.....	.....	11	.....	.....
Kingston.....	3	.....	.....
Lackawanna.....	1	.....	.....	.....	.....	.....
Larchmont.....
Little Falls.....
Lynbrook.....	1	.....	.....	.....	.....	.....	.....

TABLE CV
FREE LIBRARY SERVICE, UPSTATE NEW YORK, 1931¹

	Num- ber of libraries	POPULATION WITH FREE LIBRARY SERVICE		POPULATION WITHOUT FREE LIBRARY SERVICE		Volumes in libraries per capita	Circula- tion per capita
		Number	Per cent	Number	Per cent		
Albany.....	14	160,126	75.5	51,827	24.5	.761	5.07
Allegany.....	17	18,743	49.3	19,282	50.7	3.76	4.73
Broome.....	9	108,942	74.1	38,080	25.9	.787	5.13
Cattaraugus.....	7	39,118	53.3	33,280	46.7	.81	3.64
Cayuga.....	9	41,508	63.9	23,243	36.1	1.21	3.26
Chautauqua.....	17	86,418	68.3	40,039	31.7	1.18	3.76
Chemung.....	1	74,680	100.	.....	.....	.68	3.92
Chenango.....	8	16,546	47.7	18,119	52.3	2.05	5.87
Clinton.....	17	18,621	39.9	28,066	60.1	.992	2.07
Columbia.....	14	22,118	53.1	19,499	46.9	1.36	1.55
Cortland.....	5	20,580	64.9	11,129	35.1	1.28	5.82
Delaware.....	10	11,545	28.0	29,618	72.0	1.41	3.66
Dutchess.....	14	65,477	62.1	39,984	37.9	1.35	3.69
Erie.....	21	653,789	85.7	108,619	14.3	1.30	5.86
Essex.....	14	15,347	45.2	18,612	54.8	2.26	3.48
Franklin.....	3	17,165	37.6	28,529	62.4	.612	2.56
Fulton.....	2	33,900	72.8	12,660	27.2	1.37	4.45
Genesee.....	3	22,793	51.3	21,675	48.7	.783	3.05
Greene.....	7	13,652	52.9	12,156	47.1	1.6	3.65
Hamilton.....	1	100	2.5	3,890	97.5	.2	203
Herkimer.....	13	45,675	71.4	18,331	28.6	1.48	6.77
Jefferson.....	17	51,545	61.7	32,029	38.3	1.18	4.36
Lewis.....	6	6,719	28.7	16,728	71.3	.875	2.31
Livingston.....	7	16,036	42.7	21,524	57.3	1.82	4.22
Madison.....	8	20,376	51.2	19,414	48.8	1.49	3.66
Monroe.....	26	423,881	100.	.....	.....	1.59	7.63
Montgomery.....	5	42,734	71.1	17,342	28.9	1.08	3.38
Nassau.....	21	172,420	56.9	130,633	43.1	.578	2.67
Niagara.....	8	122,347	81.9	26,982	18.1	1.31	6.29
Oneida.....	18	150,527	75.7	48,236	24.3	1.14	5.32
Onondaga.....	20	234,276	80.3	57,330	19.7	.774	5.73
Ontario.....	10	28,094	51.8	26,182	48.2	.739	2.19
Orange.....	15	81,275	62.3	49,108	37.7	1.27	4.23
Orleans.....	1	4,878	16.9	23,917	83.1	.561	2.27
Oswego.....	6	38,927	55.9	30,718	44.1	.64	3.74
Otsego.....	12	20,532	43.9	26,178	56.1	1.51	4.9
Putnam.....	3	4,518	32.9	9,226	67.1	1.11	2.61
Rensselaer.....	9	92,244	77.0	27,537	23.0	.761	2.26
Rockland.....	7	25,819	43.3	33,780	56.7	.697	1.86
St. Lawrence.....	23	57,372	63.1	33,588	36.9	1.39	4.77
Saratoga.....	6	21,758	34.4	41,556	65.6	.542	2.05
Schenectady.....	3	103,129	82.5	21,892	17.5	.762	5.3
Schoharie.....	3	3,785	19.2	15,882	80.8	.624	1.88
Schuyler.....	4	4,974	38.5	7,935	61.5	1.07	2.78
Seneca.....	5	12,009	48.1	12,974	51.9	1.25	3.66
Steuben.....	14	46,991	56.8	35,680	43.2	1.05	3.24
Suffolk.....	29	101,544	63.0	59,511	37.0	1.48	3.92
Sullivan.....	5	5,622	15.9	29,650	84.1	.571	5.44
Tioga.....	7	15,058	59.1	10,422	40.9	1.42	4.88
Tompkins.....	5	41,490	100.	.....	.....	1.91	3.35
Ulster.....	12	44,323	55.3	35,832	44.7	.917	3.05
Warren.....	7	22,971	67.2	11,203	32.8	1.9	5.29
Washington.....	9	24,336	52.4	22,146	47.6	1.33	3.56
Wayne.....	8	16,327	32.7	33,668	67.3	.811	2.77
Westchester.....	33	455,857	87.5	65,090	12.5	1.12	5.46
Wyoming.....	8	13,414	46.6	15,350	53.4	1.37	2.92
Yates.....	4	7,280	43.2	9,568	56.8	1.84	4.01
Total.....	580	4,022,231	71.1	1,635,450	28.9	1.08	4.58

¹ Adapted from *Twenty-ninth Annual Report of the Education Department* (Albany, 1934), Vol. I pp. 306-9.

AIRPORT FACILITIES

Under the General Municipal Law (sections 350-355), any local unit except a fourth-class village may establish, improve, equip and maintain an airport or landing field. How many have done so is shown in Table CVI. Development in this direction is just beginning. We have no way of predicting the responsibilities that may be forced upon local governments as a result of the rapid development of the airplane that is bound to come as the depression lifts. It is only necessary to visualize what would follow an increase in the popularity and use of the airplane, bringing it to the present level of the automobile in these respects, to appreciate the tremendous investment that will have to be made by local units of government in landing fields, hangars, traffic regulation, new types of policing, and other service functions resulting directly from the expansion of an industry that is as yet in its infant experimental stage.

The progress of civilization may be measured by great leaps after which come periods of rest and relaxation. At the present writing it may seem far-fetched to paint a picture of an age which

TABLE CVI
MUNICIPAL AIRPORTS AND LANDING FIELDS IN NEW YORK STATE,
SEPTEMBER 15, 1934¹

<i>Cities</i>	<i>Area (acres)</i>
Albany	235
Buffalo	555
Glens Falls	107
Ithaca	115
New York	387
Niagara Falls	244
Rochester	110
Syracuse	133
Utica	350
Watertown	185
<i>Counties</i>	
Cortland	155
Schenectady	126
<i>Villages</i>	
Dansville	70
Lake Placid	231
Red Creek	30
Walden	(2)
Wellsville	52
Westfield	34

¹ Compiled from United States Department of Commerce, Aeronautics Branch, *Descriptions of Airports and Landing Fields in the United States* (Aeronautics Bull. No. 2, September 15, 1934), supplemented by data from Airport Directory Company, *Airports and Established Landing Fields in the United States, 1934*. In addition to the above, the Marcy Airport in the unincorporated village of Keene Valley (area 30 acres) is listed as municipal.

² Not reported.

will be that of the airplane as ours is that of the automobile, but it is only necessary to think back twenty years to recall Detroit, the motor city, as simply one of a number of medium-sized middle western cities with none of the problems that were heaped upon her thick and fast with the doubling of her population in less than a decade. These problems of the future are going to require a great deal more in the way of local administration than merely a reflection of current public sentiment in a legislative body. Efficient administration of technical services of increasing complexity and variety will be essential not only to the continuation of democracy, but to the maintenance of the present stride of our civilization.

MUNICIPAL UTILITIES

Two shifts in the responsibility for public services are occurring all around us as the outcome of the inevitable logic of the machine age, which tends always to seek the optimum scale of operations for management efficiency. Thus, just as the past two decades have witnessed spectacular business combinations, so they have brought a growing realization of the possible economies of transferring certain governmental functions from small to larger units; and just as a recognition of the fact that utilities are "affected with a

TABLE CVII¹

ORIGIN AND ABANDONMENT OF PLANTS BY YEARS, NEW YORK STATE

YEAR	Number originat- ing	Number abandoned	Total in existence	YEAR	Number originat- ing	Number abandoned	Total in existence
1887.....	1	.....	1	1911.....	2	1	47
1888.....	2	.....	3	1912.....	1	.....	48
1889.....	1	.....	4	1913.....	1	2	47
1890.....	1	.....	5	1914.....	1	.....	48
1891.....	1	.....	6	1915.....	2	.....	50
1892.....	1	.....	7	1916.....	2	.....	52
1893.....	1	1	7	1917.....	3	1	54
1894.....	1	.....	8	1918.....	2	3	53
1895.....	4	1	11	1919.....	2	.....	55
1896.....	4	1	14	1920.....	3	.....	58
1897.....	2	1	15	1921.....	3	1	60
1898.....	3	.....	18	1922.....	3	.....	63
1899.....	3	.....	21	1923.....	1	1	63
1900.....	2	.....	23	1924.....	.....	1	62
1901.....	3	.....	26	1925.....	.....	4	58
1902.....	3	1	28	1926.....	.....	4	54
1903.....	5	.....	33	1927.....	1	1	54
1904.....	3	.....	36	1928.....	.....	1	53
1905.....	2	.....	38	1929.....	.....	1	52
1906.....	5	.....	43	1930.....	.....	.....	52
1907.....	1	.....	44	1931.....	.....	1	51
1908.....	.....	1	43	1932.....	.....	.....	51
1909.....	2	.....	45	1933.....	.....	.....	51
1910.....	1	.....	46	Total.....	79	28	51

¹ F. L. Bird, *The Management of Small Municipal Lighting Plants* (Public Administration Service Publication No. 28, 1932).

TABLE CVIII
UTILITY BONDS ISSUED AND RETIRED, CITIES AND VILLAGES UNDER 50,000 POPULATION, 1929-1933¹

	CITIES UNDER 50,000		VILLAGES		TOTAL	
	Issued	Retired ²	Issued	Retired ²	Issued	Retired ²
1929.....	\$1,418,000 00	\$1,076,502 34	\$1,227,200 00	\$1,069,411 92	\$2,645,200 00	\$2,145,914 26
1930.....	369,500 00	1,079,231 28	1,959,900 00	1,110,544 22	2,829,400 00	2,189,795 50
1931.....	511,000 00	1,246,031 33	2,117,500 00	1,099,306 59	2,628,500 00	2,345,337 92
1932.....	176,600 00	1,013,889 76	1,416,750 00	1,130,029 78	1,593,350 00	2,143,889 54
1933.....	280,000 00	973,494 48	907,222 73	1,228,449 53	1,187,222 73	2,203,944 01

¹ Compiled from State Comptroller's Special Reports on Municipal Accounts. Figures are for fiscal years ending during the calendar years indicated.

² Includes contributions to utility sinking funds; excludes bonds retired from sinking funds.

public interest'' has led on the one hand to their regulation by governmental agencies, and on the other to the wide diffusion of their stocks, so the trend now is toward the actual management and control of such services in the public interest by public agencies.

There are today 51 municipal lighting plants in upstate New York. Table CVII shows the number of municipal lighting plants in existence each year since 1887. Table CVIII shows for the years 1929-1933 utility bonds issued and retired for all cities and villages under 50,000 population which have lighting or water plants. These figures would seem to indicate that in the smaller cities the growth of such improvements has been on the decline since 1930 but that until 1933 it was vigorously going forward in the villages in spite of the depression.

A new impetus to the development of municipal utilities, however, has been given by the 1934 amendment to the General Municipal Law (sections 360-366) permitting counties, cities, towns, or villages, singly or jointly, to construct or acquire gas and electric plants, subject to mandatory referendum.

It is worth while, then, to inquire how efficiently municipalities have in the past furnished utility service. Fortunately, a very careful and complete survey of the administration of the state's municipal lighting plants is available.⁵ The 51 such plants, located in communities ranging from 39 to 45,000 in population, spread from Dunkirk on Lake Erie to Rouses Point at the northern extremity of Lake Champlain to Dering Harbor at the eastern end of Long Island, furnish a fair test of what municipal utility undertakings can accomplish. Having been in continuous service an average of more than 25 years, they are well-established rather than experimental enterprises. Their outstanding achievements may be summarized as follows:

(1) Sound financing of capital requirements. Since there has been no incentive to inflate capital accounts for the sake of enlarging the rate base upon which a "fair rate" may be earned, it has not been done. Capitalization, at 7 per cent of net earnings for a representative year for the entire group, based on rates which were generally reasonable, produced a "valuation" nearly twice their actual book value.

(2) A median lighting rate for the entire municipally-owned group of 7.6 cents per kilowatt hour, as compared with a rate of 8.4 cents per kilowatt hour in the 30 small cities of the state served by private companies, and this while many of these plants at the same time make contributions to the municipality

⁵ Bird, *op. cit.*

in the form of free water or light or even cash contributions to the treasury.

(3) A reduction in the cost of electrical distribution for service to small consumers to less than one cent per kilowatt hour. The physical limitations of most of the plants prevent the securing of the advantages of large-scale production; but by drastic savings in distribution costs these municipal plants have already solved the major portion of the problem of how to serve small consumers inexpensively.

In the same study are pointed out some of the inherent reasons for the success of municipal plants:

(1) Interest rates on borrowed capital are low.

(2) Interest charges become progressively lower as bonds are retired and as expansion is financed from surplus earnings.

(3) The absence of speculative interest and financial manipulation characteristic of private utility enterprise eliminates the pressure for inflated valuations on which a "fair return" must be earned.

(4) No management or other fees need be paid to holding companies.

(5) Salaries of non-technical administrative officials are eliminated, as it is possible to secure the unpaid services, as administrative advisers, of leading citizens who welcome both the distinction and opportunity for public service.

(6) Regulation which grants to private plants the right to earn a liberal return above costs tends to encourage extravagance on the part of enterprises operating under monopoly conditions, while public management, having low capital and operating costs as a dominant incentive, avoids ostentatious administrative offices and equipment and any but the absolutely necessary working personnel.

(7) Municipal plants have little if any political and propaganda expense and spend only negligible amounts in the promotion of new business.

(8) Municipal utilities have exceptional opportunities for reduction of overhead through administrative consolidation of light and water departments and through utilization of existing facilities such as low-cost office space in public buildings, part-time services of city clerks, treasurers and attorneys, and co-ordination of work with other departments such as planning and public works.

TABLE CIX
SALES, COSTS, AND REVENUES, MUNICIPAL LIGHTING PLANTS IN NEW YORK STATE¹

Type of plant ²	Population	Kw.h. sold	Fixed capital	Operating expenses	Interest	Depreciation	Total cost	Total cost per kw.h., (cents)	Revenue from sales of current per kw.h., (cents)
Akron.....	2,188	553,787	\$45,020	\$15,500	\$3	\$1,351	\$16,854	3.04	5.19
Andover.....	1,241	232,767	29,439	7,294	....	613	7,907	3.40	6.30
Angella.....	838	194,509	34,466	7,890	665	1,034	9,589	4.93	6.81
Arade.....	1,643	1,107,977	140,862	39,168	912	4,226	44,306	4.00	4.33
Bath.....	4,015	1,429,767	242,429	57,655	1,619	7,273	66,547	4.65	5.13
Bergen.....	724	372,997	31,465	11,242	66	7,944	12,252	3.28	2.82
Bonville.....	2,090	1,456,495	236,804	24,775	....	7,104	31,879	2.19	4.05
Brocton.....	1,301	692,900	49,054	17,635	860	1,472	19,967	2.88	3.26
Churchville.....	632	390,126	41,199	7,853	667	1,236	9,896	2.53	3.60
Delevan.....	538	88,461	14,686	6,837	....	7,278	7,278	8.23	8.24
Dering Harbor.....	39	18,374	10,581	2,876	146	317	3,339	18.17	8.66
Dunkirk.....	17,082	7,636,914	540,998	158,958	188	16,230	175,374	2.42	2.42
Endicott.....	16,231	1,554,523	135,343	40,419	86	4,060	44,565	2.87	5.03
Fairport.....	4,604	2,957,198	214,974	68,840	....	6,449	75,289	3.02	3.02
Fairport.....	4,203	575,235	60,545	22,374	....	1,816	24,186	4.20	5.24
Frankfort.....	15,467	6,267,109	1,365,593	236,870	9,087	40,968	286,929	4.58	6.40
Freeport.....	382	82,447	20,444	6,089	200	613	6,902	8.37	6.84
Gilbertville.....	1,379	537,997	71,674	31,164	1,304	2,148	34,616	6.43	6.24
Greene.....	4,331	513,522	34,742	25,200	....	1,042	26,242	3.11	6.19
Green Island.....	3,062	1,431,092	291,281	53,291	1,879	8,738	63,908	4.47	6.23
Greentop.....	1,700	850,518	107,328	36,300	941	3,220	40,461	4.76	7.14
Hamilton.....	10,446	3,422,332	603,765	102,424	4,317	18,113	124,854	3.64	4.27
Herkimer.....	1,558	565,796	62,403	17,105	....	1,872	18,977	3.35	4.15
Holley.....	9,890	2,264,837	261,043	74,457	....	7,831	82,288	3.63	3.88
Ilion.....	45,155	34,498,298	3,521,727	610,165	27,111	105,652	742,928	2.15	2.31
Jamestown.....	2,956	2,044,232	233,705	58,858	1,228	7,011	67,097	3.28	4.71
Lake Placid.....	1,196	526,963	25,028	18,765	1	751	19,517	3.70	4.07
Little Valley.....	568	382,150	26,970	10,168	121	809	11,098	6.10	3.38
Macedon.....	860	323,445	23,734	19,021	....	712	19,733	6.00	6.06
Marathon.....	1,273	704,446	42,558	13,482	1,576	1,277	16,355	2.32	3.41
Mayville.....	2,835	873,322	47,124	27,088	29	2,137	29,284	3.35	3.90
Mohawk.....	5,329	2,524,254	275,189	61,482	....	8,256	69,738	2.76	3.15
Penn Yan.....	817	175,133	62,680	3,823	663	1,880	6,366	3.63	5.21
Philadelphia.....	890	216,738	24,642	8,756	....	1,739	9,495	4.38	4.64
Pittsford.....	890	216,738	24,642	8,756	....	1,739	9,495	4.38	4.64

	P	618	158,800	32,798	11,147	453	984	12,584	7,92	8,84
Richmondville.....	P	13,718	7,698,893	1,647,275	216,658	18,557	49,418	284,633	3,70	5,12
Rockville Centre.....	G	1,920	540,320	55,545	22,027	...	1,666	23,693	4,38	5,86
Rouses Point.....	P	9,577	4,551,550	348,269	99,728	114	10,448	110,290	2,42	2,92
Salamanca ⁴	P	600	456,613	20,277	8,924	15	...	9,547	2,09	2,55
Savannah.....	P	1,077	734,564	104,578	35,631	40	3,137	38,808	5,28	6,14
Sherburne.....	P	1,879	203,952	16,594	8,870	...	3,498	9,368	4,61	5,11
Silver Springs.....	P	1,882	1,120,830	107,771	31,274	4,245	3,233	38,732	3,46	3,00
Stancates.....	P	7,986	1,904,851	140,358	54,174	2,017	4,211	60,402	3,17	4,67
Solvay.....	P	1,249	367,360	51,411	14,724	...	1,542	16,266	4,43	5,19
Spencerport.....	P	2,540	1,263,279	221,364	20,510	3,664	6,641	30,815	2,44	4,04
Springville.....	H	873	100,223	53,363	2,760	383	1,601	4,744	4,73	4,98
Theresa.....	H	5,271	1,721,125	146,819	62,126	199	4,405	66,730	3,88	4,98
Upper Lake.....	P	2,956	1,023,236	178,332	40,790	965	5,350	47,105	4,60	5,42
Watkins Glen.....	G	5,674	2,044,162	285,208	58,538	2,786	8,556	69,880	3,42	4,64
Westfield.....	S	3,466	1,629,995	267,290	59,761	...	8,019	67,780	4,79	4,79
Westfield.....	P								4,16	4,02

¹ Compiled from New York State Public Service Commission, *Annual Report, 1932* (Albany, 1934), Vol. II. Except as otherwise noted, all figures are for the fiscal year ending February 28, 1933. Castile has been omitted because the data reported are incomplete. Depreciation has been uniformly figured at three per cent of fixed capital.

² S, steam; H, hydro-electric; G, gasoline; P, purchase.

³ Figures are for year ending January 31, 1933.

⁴ Figures are for calendar year 1932.

Table CIX brings the facts on which these conclusions are based as nearly up to date as possible, showing for 1932 the sales, revenues, and costs of all municipal plants for which information is available.

What principles should guide the local governments in New York in fulfilling their apparent destiny by assuming these functions? "One basic principle," concludes the study already referred to, "takes priority over all others, the necessity for the employment of expert, disinterested advisers and capable, qualified managers from the very beginning of the project." Running a utility is a technical job—only one of many which governments must more and more rapidly assume. It is high time they looked to the adequacy of their personnel and their administrative structure to meet these new needs.

PLANNING

With the development of these newer functions of government and the consequent increase in expenditures which seems unavoidable, a new and imperative emphasis must be given to the subject of governmental planning. Planning in the older sense, as conceived by city planners in all parts of the world for the last 30 years, comprehended primarily the physical improvement of a community consistent with scientific direction of its growth. The combination of facilitating transportation and at the same time furthering the aesthetic character of the community perhaps sums up planning as pictured by the average citizen in the past. Widening of streets, replacing slums with parks, zoning to prevent destruction of land values and blotching of residential developments, preparing today for tomorrow's flow of traffic—of these was planning made. As outlined by Walter Blucher, city planning encompassed control of (1) street layout; (2) traffic; (3) platting of subdivisions; (4) parks, playgrounds and playfields; (5) local transportation facilities, including rapid transit; (6) water front development; (7) public buildings; (8) water mains; (9) sewerage; (10) housing; (11) zoning and (12) landscape and beautification.

There is no reflection upon the truly great and constructive contribution to community development in America and elsewhere in the world brought about by the planners of the past in recognizing that the planning of the future must go much farther than consideration of the physical side of municipal development. Planning can no more be limited to physical problems than it can to municipal boundaries. State planning has been given tremendous impetus in New York State by vigorous far-sighted leadership on the part of its governors for a period of many years; it has received an additional boost the country over through the organization

under the aegis of the federal government of state planning boards. But even state planning has its limitations unless it is keyed in with financial planning and the reorganization of local government.

It is this aspect of planning which has not been generally appreciated. A plan is of no value unless it can be carried out. This apparent truism has frequently been overlooked in the enthusiasm of those interested in the formation of the plan for its own sake. The most ideal plan, conceived and adopted by a planning commission in the state of New York, for instance, sooner or later must run into the stone wall that is composed of the 11,000 odd units of local government, most of which have jurisdiction over their own areas that necessitates their consent or at least their co-operation in the carrying out of any plan affecting them. The most optimistic city planner must needs pause at the prospect of a jig-saw puzzle in which some 11,000 pieces of all shapes and sizes must be fitted smoothly together before the problem is solved.

Moreover, there is an inescapable relation between physical planning and financial planning. Too many beautiful city plans are today collecting dust on city hall shelves because of the lack of appreciation of the primary fact that intelligent planning requires adjustment of the plan to the budget—in other words, the inevitable compromise between what is desirable and what is presently possible. Legal limitations on debt and taxation, as well as practical limitations arising from the taxpayer's ability and willingness to pay for new projects, must be considered. A master plan including long range planning of public works which may require a decade for execution must be accompanied by a financial plan which makes yearly provision for each section of the plan to be financed by taxation, borrowing, special assessment or a combination of all three.

Yet planning has become with the expansion of governmental functions and the added burden of unemployment relief more essential to intelligent governmental action than ever before. Under the guidance of the state, plans must be worked out for the social exploitation and utilization of our resources, and this involves state leadership through the labyrinth of local government. Let none think that this Commission minimizes the necessity for adequate community planning on a broad scale. On the contrary, this Commission feels the need for planning is far ahead of present possibilities for realization. Examination of the local governments of New York State leaves us with the conviction that all future governmental and community progress in whatever direction must be predicated upon the reorganization of local government to develop administrative agencies adequate to the responsibilities they now have as well as the greater responsibilities about to be thrust upon them.

APPENDIX

APPENDIX

PRESENT GOVERNMENTAL PROBLEMS AND THE FUTURE TREND— TOMORROW IN WESTCHESTER

Excerpts from an Address by Honorable George A. Slater, D. C. L.

Delivered Before the Institute of Public Affairs of Scarsdale, New York, on
Monday Evening, September 26, 1932

I am invited to speak upon "Present Governmental Problems, the Future Trend—the Tomorrow in Westchester." This calls for me to deal with local government, village, town and, I believe, particularly county government.

The Declaration of Independence writes with regard to the people: "It is their right, it is their duty, to provide new guards for their future security . . . and such is now the necessity which constrains them to alter their former systems of government."

In speaking upon local government we must be fair to each other, and must appeal to intelligence and open-mindedness in people. In the state of unrest which exists among the people generally today, it is difficult to calmly consider and properly decide problems of government.

It is not my purpose this evening to debate any proposition. My talk is not argumentative. It is rather a statement of conditions in the county of Westchester. Whatever ideas I may advance represent only my viewpoint, coming from a general knowledge of county affairs, predicated upon experience in governmental matters for many years.

Legislative enactments, charters, constitutions, which set up forms of government and control the liberties of the people, are rarely perfect. In fact, man-made law is imperfect. Government is an orderly arrangement of affairs. It means authority, and the purpose of government is to establish justice, promote the general welfare and secure the blessings of liberty.

The government of this county is exactly what the people who live in it choose to make it. We live in a great county and have admiration for the character of its citizenship. Being contiguous to the greatest city in the world, it is always in the public eye. It is a vast business corporation with an assessment list of \$1,809,494,810. We spend \$9,500,000 per annum. In civil govern-

ments, it contains 19 townships, 24 villages, and 4 cities. The county is controlled by a board of supervisors consisting of forty-two members, one supervisor from each town and the remaining number of supervisors coming from the wards of the four cities.

The growth of the county has been phenomenal. It will continue to increase in population, and nowhere is its growth more noticeable than in the court over which I have the honor to preside. The villages and cities are contiguous along the sound, the Hudson river, and in the Harlem valley. It is difficult to indicate where one municipal entity ends and another starts. This county is looked upon as one of the greatest counties in the United States because of its topography, its wealth and its citizenship. Nassau county is similarly situated with regard to county problems. For many years past, local legislation has been obtained applying largely to Nassau and Westchester counties. General laws that properly affect the smaller counties up-state are not well applied to our situation. Back in 1914, the Legislature was asked by the board of supervisors of our county to appoint a commission to consider the need and the advisability of changing the form and methods of government. The Constitution of 1777 created subdivisions of the state for local government. It created counties, towns, cities and villages. The general town law established more than a century ago continued for many years, but recently has been modified and changed to meet modern conditions. The law governing counties as adopted over a century ago is still in existence. It fits rural conditions very well, but Westchester has had to have it amended many times to meet the conditions occasioned by its growth.

The Constitutional Convention of 1915 considered the question of changing the law relating to county government, but that proposed Constitution failed of ratification by the people. Later on, an amendment to the Constitution was enacted permitting Westchester and Nassau counties to provide by law for forms of government, subject to the approval of the electors. A commission to consider changes in government in our county was brought into being. It consisted of thirty members. The commission studied the situation for three years and made its report, which was submitted to the people. The questions relating to public welfare, police, taxation, finance, education, courts, public service, public works, town government system, health, were all studied by special committees appointed for that purpose. The charter failed of adoption, was later resubmitted and again met with rejection at the hands of the voters. The commission was non-partisan and free from sectionalism.

Counties have a peculiar form of municipal government. They were first brought into being to make the contact between the

state and town governments. The government in the early days lay with the state and with the towns. But, in counties like Westchester and Nassau, with continuity of villages and cities, there grew up conditions calling for improvements and expenditure of money that very properly belonged neither to the state, nor the town, nor the village or cities, but very properly belonged to, and benefited, the people as a whole. These fell under the eye of the board of supervisors and became known as county affairs.

The purpose of a charter so-called for Westchester county, or any county, is to centralize the responsibility, and to adapt the government of the county to the radical transformation that may take place in the conversion from a rural into an urban territory. It is a matter of readjustment of governmental control. The direction and destiny of our county affairs is now in the hands of forty-two elected supervisors. Each supervisor has his own personal business to maintain for a livelihood, as well as performing the executive work for his particular town, or ward of a city. He is not expected, nor is he paid, to give his full time to the larger county affairs.

The county is a quasi-corporation. It is a corporation without having all the characteristics of a corporation. There is no executive officer in the county government. The difference in the times explains the difference in needs. The old county government plan never did provide for a head, because, at the start, it had so little business to transact. It provided for administrative officers. And so today, our supervisors are entrusted with a burdensome and multiplied business operation of this billion dollar municipal corporation. Forty-two men cannot bring to the public service ordinary business efficiency, particularly when they are not charged with full-time service. The increase in the multiplicity and complexity of details calls for a shifting and centralizing of the directing centers of activity. What a small county legislative board could have done fifty years ago has today become so vast that it should be delegated to some definite authority. Villages have their localized duties; cities have their functions; so do towns, with well-directed executive authority lodged in the heads of such municipal governments, as, for instance, mayors and supervisors. But the county spreads over all other municipal groups, dealing with the larger things that start in one community and end in another, and, under our plan today, is quite headless. We lay tasks upon the county government to be performed for the common benefit of all the people in the county. We demand that these things shall be done with efficiency. It has been marvelous that, up to date, they have been done so well.

No supervisor has greater power than his colleague; nor has the chairman of the board any added authority. The salaries paid to the several supervisors do not take into consideration a full-time service to the county. In fact, in many instances, a supervisor who gives his time and service to the county is carrying water on two shoulders, because, in the first instance, his duty is to his town or city. All other forms of government in this democracy call for an executive head or control in every civil department from the Nation down to the smallest village.

What are the defects in the present county government?

The old county system is slowly cracking under the tremendous and rapidly growing administrative burdens created by the rapid development of this county. We lack a logical organization of departments under one board, with adequate administrative and budgetary powers. We lack executive authority in the county. We lack a head to the county government. Every department is equal to every other department and goes it alone. To make a plain statement of fact, let me say that there is in practice no definite form of control, except as may be effected by extra legal political agencies such as the county chairman of the dominant political party. That applies to the government of every county in New York State. You know such a political chairman is not elected by the people. He is not responsible to them, and he is a partisan. He represents a political entity. He may be said to personify the invisible government. The only form of legal compulsion which can be exercised over any public official is through resort to the courts. This kind of government cannot represent the public well, except through political approval.

As a people interested in our own local county affairs, we are nearing a grade crossing, but we neither stop, look, nor listen to approaching danger.

Time is running on and the day will come when this control will pass into other hands unless we, in our wisdom, understand the present governmental needs, view tomorrow in Westchester, give full consideration to the future trend of this great commonwealth and provide to place executive control in elected officials.

What is needed, in my judgment, is lodgment of a grant of power and authority in an elected board of estimate and apportionment, which will be composed of persons giving their full time to the work of the county, charged with promulgating the business needs of the county, and will visualize and carry out questions of policy. Strip any proposed charter of every other consideration, of every other controversy, save the bringing into being of a board of estimate with budgetary control, and control over heads of departments, and then adopt it, and we will have made a great advance,

will avoid grave danger and place our county safely in the hands of the elected officials.

The building and care of highways; the creation and care of parks and parkways and public resorts, and their control in the future; the building of trunk line sewers for the sanitation of the large cities and villages, now present and coming along in the future; the maintenance of the almshouse, the great hospital, the tuberculosis wards, the penitentiary, all combined in the welfare department; the health department centralizing in our county a laboratory system with co-ordinate power with local health officials; the erection of a county university; the problem with relation to water supply—all are great regional needs and requirements of the body politic. They should have executive control. For instance, the commissioner of welfare, who expends over two million dollars of your money per year, is responsible to no one representing the people. This great humane department of government in the hands of an untrained and misguided head, free from executive control, is a serious menace to the rights of the afflicted, the indigent and those who must depend on the public bounty. Is this right? You answer it.

Whatever has been done by way of control since the people refused to adopt the charter has been developed piecemeal, but this control is in the hands of a subcommittee of the board of supervisors known as the budget committee, or a director of budget. It can be changed any time if there is a change in the political control of the county. None of these great needs can be carried to completion and sustained through the aid of a local municipal agency, such as a town, a city, or a village. It must have the creative and sustaining financial power of the entire county. Consequently, confusion and lack of responsibility are obvious.

One of the main things to overcome is the fear of the people to change their form of government. It is true that the various local governmental units want to be left alone in control of their affairs. How long that will obtain is a question the future must solve. That belongs to the "tomorrow in Westchester" and the future trend and thought of our people. The time will arrive some day in the future when these various governmental units will be so interwoven that the desire to run purely local affairs will cease to exist, as has happened in Greater New York, in Queens, in Brooklyn, in the Bronx.

I do not mean to say that the territory will ever be a part of Greater New York. We have a constitutional prohibition against annexation which permits our people to vote upon such a proposition should it ever arise.

Let us start with the proposition that local governments want to control their purely local affairs. In the growth of things, the question of police is now present. Shall we have a county constabulary, or county police? The equipment of radio automobiles controlled by a county agency working in harmony and with complete co-operation with every local police department, will, in my judgment, bring greater safety and be a preventive against crime. The problem of prevention or control of crime is becoming of enormous interest to our people. It affects our living and our property values. The question of centralized assessments and collection of taxes is a matter in the minds of many people. Certainly the question of equalization of assessments between the towns and cities is acute. The consideration of the water proposition, manifestly a county affair, a matter which no town, village or city would touch, or could touch, because of lack of financial power, merits serious study.

Let us leave out of the picture these controversial matters and apply ourselves to the study of whether we should have an executive head to Westchester county's government. That relates to the "tomorrow in Westchester" more vitally than most people can imagine.

A charter could provide only for the election of the executive head and the vice-president and a chief financial officer forming a board of estimate and apportionment, which is charged with making a budget and presenting it to the board of supervisors. Such an act would take no rights from any municipality whatsoever.

The matter of procedure for the future, relating to the police, taxation, water, education and financing can be studied and recommended to the people by our elected board. It would create centralized power and administrative control and destroy individual political control. It would meet our peculiar situation. That peculiar situation is this: that people living in local units like yours want to be left alone in control of their local affairs, and they would be left alone. We would erect a super-county government, three-headed, which would control the larger county affairs. They would be guided in turn and checked by the board of supervisors who must appropriate all money for county expenditures. Such a government would be novel, but the situation is novel too. It would be ideally American in that it is representative. The board of supervisors, of course, could be retained, and we would have a workable plan, equal to present needs and future exigencies, with a sense of power, the tang of authority, the guaranty of relief—high hopes for the "tomorrow in Westchester." Today the future

is veiled. The present is all that we can possibly know, and we are dealing with that only through political agencies.

The board of estimate would make the executive budget, the board of supervisors must adopt it, having again the right at all times to reduce in part any item excepting those relating to fixed interest charges and the salaries of county employees.

The county president would be charged with the duty to see that all officers faithfully perform their duties; that the laws are enforced; to make reports to the board of supervisors as to the county finances; to examine books and accounts of departments; and appoint heads of departments. The board of supervisors would not be stripped of all its power because it would have absolute control of the budget, except as to fixed charges. It would vote money for public improvement and for every bond issue.

Of course, there will be opposition to this thought. Some will say such a charter does not go far enough; that it fails to centralize the power of police, taxation, inferior courts, and other local town, village and city rights. Some will urge it centralizes financial control and political power in the hands of a few men, that is, the board of estimate and apportionment. If centralization is not demanded by county conditions, then I never saw a case that demanded centralized authority.

Again, some will say it is too broad. Some will say that the board of supervisors is retained only as a rubber stamp. Again, some will say it is an attack upon representative government, that there is too much power in the president; that the budget control is wrong; that the audit in the commissioner of finance's office is wrong; that the board of estimate should not fix salaries and number of employees.

You will find all kinds of criticism for and against. That will be the method of attack.

The essence of my suggestion affecting the present governmental problems and providing for a better "tomorrow" in Westchester county is that such a charter does not establish a city; does not grant franchises; does not affect local conditions. It does provide for concentration of powers and removes duplication of activities. It follows the principle of municipal government in city and nation by giving to this particular corporation, the county of Westchester, an abiding force and head. Can you imagine a bank with a capitalization of six million dollars being run by forty-two directors, and having such an institution remain solvent? Ordinary business engages the best man to be found, with knowledge of the situation to take over the presidency of the corporation and run it in a successful manner. As I view it, I find the board of estimate

lodged with the power of executive control and having in its charge the larger regional needs for the county, such as matters relating to highways, trunk sewers, transit, water supply, parks, parkways and resorts, possible college or university for Westchester, and the affairs relating to any port authority.

Rapidly growing Los Angeles, California, had a similar condition, a dangerous, antiquated, inadequate form of county government, which has been done away with and a simplified form of executive control was brought about.

In Maryland, county government has been changed to meet the present needs and conditions. The executives of our state of New York, in the persons of former Governor Smith and the present Governor Roosevelt, have advised that we change to such control.

Let the Institute of Public Affairs give this matter serious consideration. Our county has always been composed of self-reliant competent people. A charter dealing with executive control will be a conspicuous start in the right direction for better government. It would appeal to the intelligence of our people. Such an instrument cannot be said to be a political scheme. Arrange it to meet governmental conditions.

We are living in a day of progress. Everything progresses except government. At least, county government is standing still. We are adhering to the old-fashioned ideas and we cannot get away from them, largely, I believe, on account of fear of the people to change from the old into the new. By the creation of an executive force in our county, the change will mean nothing to local governmental units. It will mean much to those governmental agencies which extend across the various villages, towns and cities, and affect property, and people. Under our form of democracy, we have to trust our elected officials. It has worked for a hundred and forty-odd years. We get some bad ones, but the larger ratio are good officials. My claim is that, when you have the right man entrusted with the affairs of government, you should give him power, and, if he does not act properly, or acts dishonestly, the electorate should retire him to private life.

I am very serious when I say such a charter will be the charter of our salvation. Do not toy with fate.

It is difficult to anticipate the future trend in Westchester county. We are advised, however, by the statisticians of the Russell Sage Foundation with regard to our population ten years from now—fifty years from now; and, if these figures are adhered to, in due time we will have a population of a million and more.

The burden of preparing for the future lies with us. Indifference is the deadliest foe of democracy. At least, let us study the prob-

lem of politics and economics in relation to the improved form of our county government, and then let us move in the direction for our good. Let controversies arise, and, in the end, I believe, our splendid citizenship will decide properly.

PROGRESS IN LOCAL GOVERNMENT

An Address by Judge H. Stewart McKnight at the Commission's Hearing at Mineola, L. I., September, 1934

Mr. Chairman, Gentlemen of the Commission: I might state, in anything in relation to instituting a change in the form of government, not only in my own county (Nassau), but in any other county of the state, that my conclusions are based upon facts and experience, many, many years of experience: a member of the town board for a number of years; member of the Legislature of this state; Deputy Attorney-General, at one time; and for 18 years as county attorney of this county. Thirty-odd years of my life have been spent dealing with government and its province, particularly local government, and I have formed conclusions and opinions founded and based upon that experience and upon study. And I might say this, Gentlemen: I fully appreciate the trend, the present trend. Centralization grows out of the times; out of the complexity of life and business, and everything; and government is of the opinion it should follow the trend. There is a vast difference between business and government. Constitutions are very little respected in these days. Popular sentiment seems to be that the past and past experience is no criterion as to conditions of today—this is a new day, a new era and period, and nothing of the past has any relation to the present. Therefore there is very little respect for constitutions.

But what is a constitution? When the Constitution of this state was adopted and set up, this state was rural. There were very few communities of any population at all, and the state of New York was very small in population. The federal system, when its Constitution was adopted, at about the same time, consisted practically of a rural country, with scattered populations along the seaboard. In a certain sense the Constitution was exclusively adopted, and every provision of it, our state Constitution and the federal Constitution, to protect local government. The people did not propose to surrender to the state any part of it that they could exercise locally. Therefore, they adopted a Constitution of limitations upon the state; certain things that the state could not do. And the same applied to the federal government.

Now, as time rolled on and populations grew in certain localities, there was no contemplation of such a condition in the Constitution,

because it did not exist; the city of New York had a special charter before there was a Constitution of this state, and it came into our state as a chartered city, and one or two others in the state. Down to 1826, from time to time the Legislature of this state granted charters for communities that needed power that the township and the county made no provision for because it was set up for a rural community, in a rural section.

Why did they set up a township, and then a county? What reason was there for a county? Why not just the township to exercise all the local government the people were reserving? Well, they considered the township was too small a unit in which to exercise state functions; to exercise the machinery of the courts; to have a court in every township, the Supreme Court, the unit was too small; and yet, they would not consent to make the state the unit for the exercise of the judicial power; for the convenience and for the direct touch, which was the most important co-ordinate of the government, they set up a county unit; that is the only purpose for which the county was created, and every county officer in the Constitution and under the laws of the state, is an officer of the court. There was no provision for any other office, either in the Constitution or in the state law for many, many years.

That function, and that principle, and that reservation is just as sacred and important today as the day the Constitution of this state was adopted. You submerge your courts in a unit of government, load it with all the details of public improvements and matters that come close to the people as necessities, where there is a segregation of population, and you destroy the true and proper functioning of the courts; and the poorest courts we have, the most criticized courts, are the courts of the city of New York and the large cities, where they have been swallowed up and made dependent upon the popular will, direct action of the people of those segregated, large popular centers. The best functioning of the courts is where they are in the clear atmosphere of your counties.

But the tendency has been to add onto this county unit many functions, from time to time, and properly so, not as a part of the county government, *per se*, but under special statutory provisions, and under special boards where they can be kept separate from your county organization and administered to meet the necessities of a larger unit, which we have done, from time to time by law, creating boards, hospital boards, child welfare boards, various boards.

Now, it may be it is advisable, and in my opinion, in a county like this (Nassau), many of these boards should be consolidated under one board, but should not be a part of your county govern-

ment, but separate and distinct, so that people can understand and differentiate between the true functions of your county and those functions that have been added to your county activities as necessary in a large unit. Keep them separate.

I never believed in, and am not in favor today of, any constitutional amendment. I was opposed to the constitutional amendment for Westchester and Nassau counties. Never saw any reason for it. It simply opens the door for destroying local government. And so far, up to date, any effort to utilize that constitutional amendment in this county and in Westchester county has been ineffective, because it has but one ultimate aim. When you come under those operations it necessarily, whether you take it off at one fell swoop or whether you take it in detail, ultimately must end in the abolishing of your local units of government, and centralizing them into one, which is nothing but a city. You might as well go to the Legislature and get a charter of Nassau county, with all the power you want; wipe out towns and villages, with all the power you want; and get a charter for a city. It can be done today, without any constitutional amendment. The people of this county do not want a city. They want to preserve the towns, they want to preserve the villages, they want to preserve this, that and the other thing. Therefore any charter movement is abortive.

I believe in a county executive, if you are going to add to your county government; you don't need any county executive for the true functions of the county. What has an executive to do with the county clerk, the district attorney, or any of the county officers? The sheriff, a constitutional officer? They make their own appointments, and all the board of supervisors has power to do is to appropriate the money, or any other legislative body you substitute. The jurisdiction the county executive would have would simply be over the departments you have added, not as part of the county government, but added to exercise some special power given by the Legislature. There is your county engineer's office, where they have transferred to the county, the county has taken over hundreds of miles of highways. Sixty per cent of your budget is for highways. It has not anything to do with the county as a county unit of government; it is an added department to relieve the towns and villages of certain arterial highways to be constructed and maintained at county expense as a whole. Now, that is a big department, involving three or four million dollars a year in expenditure, with a big personnel; and now they come along with sanitation powers, and into that department comes another big expenditure and more personnel. A chief executive, to my mind, would be necessary. The board of supervisors meets once a week. What do they know about the details and the personnel of departments of that nature?

But you don't need a charter. You don't have to remove from the Constitution every limitation placed there to protect your local government. And every constitution is a limitation upon the majority; it is a limitation put there for the protection of the minority. Because local government is a minority in a state; and local government in your county, and the village in your town, is a minority in the larger whole. And that is what the provisions in the Constitution are for, to protect the minority against the direct action of a majority. Now, that is very essential in this county when you stop to think that in the town of Hempstead, with 200,000 population, that population is segregated in less than half the area of the township; more than half the area of the township is as yet unsubdivided into lots, not built upon; and in the half of it that is subdivided, in which that population is living, fully 30 per cent of that is vacant lots not yet built upon; in the town of North Hempstead but 20 per cent of the area is as yet subdivided into building lots. The population of the township is that 20 per cent. The scattered population throughout the farms and the estates is small. And take Oyster Bay, but 6 per cent is subdivided into building lots; 94 per cent as yet unsubdivided or scattered throughout the farms and estates. Talk about abolishing the township! The township is the only protection against the direct action of a majority. Now, that is very essential in this county. The township is the only protection that unsubdivided area has, because, as long as you have the township, you have got the supervisor, and he represents the entire township. While there may be tremendous pressure from the populous parts of the township, yet he represents the entire township, and sits on the board as representing his township and, primarily, the minority, that large, unsubdivided area of his township, to see that the populous part of it does not pass onto them a part of their burden.

Now, what did the state do, what did the Legislature do when population began to grow in these centers, and the granting of charters by the Legislature became a log-rolling proposition? At every session of the Legislature there were dozens of applications for charters, from small communities and large communities, city charters—the sky the limit. They amended the Constitution of this state and provided for the creation of villages under general law, and put limits upon what the Legislature could do with relation to such corporations under the Constitution. And there is no necessity, either from my knowledge or experience in operation, neither in theory nor in principle, for any other units of government in this state than your county, the township representing your unsubdivided and unpopulous areas, and your villages to have a scientific, well-limited, well-controlled system of government. Your state,

your county, your township and your village meet every requirement that anybody can need. Your villages first formed in small units, as their own necessities became apparent, and they are convinced they can consolidate into larger units; and if their population becomes so dense and so large that their powers under the general Village Law—of course the Legislature is limited under the Constitution in passing anything in relation to the incorporation of villages or their general powers, except by general laws applicable to every village in the state—they can then come to the Legislature and point out that their requirements have gone beyond the powers of the Village Law and that they need a special charter to give them the additional powers that they require. It is a simple, logical, scientific development.

That is the only suggestion that I have, that this Commission provide by amendment to the County Law—you don't have to adopt any charter or amend the Constitution of this state; the Legislature of this state can authorize the board of supervisors to appoint a county executive, and the Legislature can lay down the duties that he has to perform. And where is there a better power to appoint a county executive than the board of supervisors, representing the townships, representing the minority as well as the majority in the populous centers? There never was any reason for a board of supervisors other than for that specific purpose, to provide the funds for the operation of the courts in these county units, to protect the minorities, and to protect the towns. That is why they created the board of supervisors. It is just as necessary today as it was the day the Constitution was adopted; practically, more necessary to put a limitation upon the direct action of populous centers with a tendency to wipe out your local units and centralize everything under the control of the populous centers for direction. That is where I parted with this proposed charter, to abolish the board of supervisors. It cannot be done except under a constitutional amendment, in Nassau and Westchester. The proposed charter laid out the county (Nassau) in seven representative districts, as they called it, and another representative district controlled by a village, the lines so drawn taking in a large area of unsubdivided property, but the district controlled by a village, not necessarily a village as an incorporated village, but the population that is now in a village; so that the minority, representing millions of assessed valuation, entitled to their local assembly government, as a township, would be handed over, boot and baggage, to the control of the legislative representative body in the county, to pass on any burden that the populous centers demanded in the way of improvements for their benefit. I saw no necessity for it other than that very thing. The purpose of it was to put the control

of our county, of an area, in that way. If that is the purpose, why not say so? If it is not the purpose, then why do it? No necessity. You go along, you have adequate power, you have used it from time to time, and all government should be by progressive steps, and not by a radical, revolutionary movement; all government in its advance is a matter of compromise. That is very sound and deliberate. We have improved a great deal upon the government of this county. The vast pile of special legislation demonstrates that. And we can do a whole lot more without any amendment to the Constitution. We can accomplish everything that we have in mind for the improvement of our county government.

COUNTY REORGANIZATION AS IT MAY AFFECT PUBLIC HEALTH AND PUBLIC WELFARE

Excerpts from an Address by Homer Folks Before the New York State
Conference on Social Work, Albany, October 17, 1934

I think that one of the most important matters for social workers in this state to consider, and take a part in during the next few years, is that of the duties and the types of organization of towns, villages, counties, and of the state itself. Such studies are an enormous contribution to the development of social work in this state. And if it should be true that we are entering upon vastly greater developments of public action by various governmental units, then it is even more important that we have the keenest and finest tools to work with.

The Senator (Senator Mastick) remarked that he did not expect to prepare anything "mandatory." That is a horrible word. I wish we didn't have to use it. Let us ask ourselves, "How did we get the way we are?" How did the people of the different villages and townships, and counties, get their present powers? They did not ask to have the particular powers that they now possess, and which they have had for all these years. They did not petition for them, nor vote for them. These powers were mandated upon them by the Legislature, from 1676 on to 1934. For instance, the Legislature told every village and every township, fifty years ago, that it must have a health officer—not that it could have one if it liked to, but that it must have one. The law was mandatory. The law said, too, that they could not have a layman as health officer but must have a doctor for health officer. Later the law said he must get not less than a specified sum as salary. The law also told the towns that they must have, each of them, a welfare official. They told them of other officials they must have, and of the kinds of work these officials should do. In other words, the town law, and the village law, and the county law, were, all of them, in their

generic provisions, strictly mandatory. Now, if, in the course of time, by reason of changes of a physical nature, or a social nature, by the ease of travel and of communication, it should come about that the efficient way now is not to have a health officer in each town and in each village, but to have a health department in each county, why should the Legislature be charged with doing something "mandatory" if it simply brings its scheme of local government more nearly up to date by shifting some powers from one unit of local government to another. It is no more mandatory than it was before, and no less so.

Why do people resist change? I think, if you look at human nature a little bit, and if you read some of the hearings that the Senator has held, you will discover that people always think that the offices they have been having are just the ones they should always have. It is hard for them to see that there should be any change from the present situation, whatever that may happen to be. In the setups of health and welfare, approaching the whole thing from these two fields, we note that each town and also each village has long had a health officer; but that while each town has a welfare officer, the villages have never had welfare officers. The villages are simply parts of the towns, for the purpose of welfare. The people live in the village, but for welfare purposes they don't function *as a village*; they function as a part of the township. But I have never heard of any villages that said they should have a welfare officer, because the township has such an officer. It just happens that in the early days they did not have welfare officers. So they went along perfectly happy without any welfare functions in the villages. So I think that, if you can just get a necessary change made, people will quickly readjust themselves to a new distribution of official powers and duties. They won't make such changes themselves; they will oppose them. But once they are made, they are accepted. I cannot avoid the feeling that it did not, in any true sense, interfere with home rule, for the Legislature to say that the village was not a good unit for public welfare, and that the town was better able to handle this. Nor is it an invasion of home rule for the state to say now that it has changed its mind and now sees that the county can handle it better than either the town or the village. In making such a change, whatever the people lose as individual citizens of their towns, they gain as citizens of the counties. It is simply a redistribution of powers in the light of experience and of new knowledge.

I admit, frankly, that I do not think we are ever going to get very far in the improvement of local government generally, by the process of expecting the individual towns and counties, of their

own volition, on their own initiative, and by their own referendum, to change their forms of government, and the distribution of duties, for the better. I do not think they will. I observed that the Senator pointed out very properly that the chief interest in county reorganization he had found in the metropolitan counties, some four of them—Nassau, Westchester, Erie and Monroe. Now let us look a little bit closer. The largest group of people concerned with this business is the group who don't want to do anything about it at all. I am afraid that is true even in the counties of Westchester and Nassau, and the best evidence of that is that, after all, they have voted on new charters in Westchester twice, and once in Nassau, and, if I mistake not, voted down a new and better county charter with great enthusiasm. In all three instances, it was overwhelmed by a large negative vote after months of good work by good people in framing and promoting better charters. So it seems that little is likely to happen if the thing is left to the locality itself. The trend is very strong everywhere to go on as you have been going on. Therefore, I admit frankly, that I pin my hope for any substantial improvement in county government and for a better distribution of powers as between townships, villages and counties, on a continuance of action by the much maligned Legislature that sits on Capitol Hill, in defining the duties of towns and of counties, as they have done in the past.

We must, I think, recognize that counties and towns are inherently different from cities and villages. A city and a village is a natural group of people. They live close together. They are surrounded constantly by governmental functions affecting their whole lives, by the city or by the village governments. They are city conscious and they are village conscious. They are able to govern and to modify their own government in the light of how it works. Now, that is not true of counties, nor of townships. Townships and counties are rectangular pieces of territory on the maps. They are nearly always yellow, or green, or red. They have no real existence in the sense of natural groupings of population. They are absolutely artificial. The people are not, in any sense, the vast majority of them at least, at all particularly conscious of being benefited, or otherwise, by the activities of the county governments, or of the towns. The county touches the lives of a few of its people very keenly, notably the people who go to jail, the people that go to the almshouse, the people that go to the tuberculosis hospital, and so on, but all these are only a small number of people. The lives from day to day of the great majority of the people in the county are very slightly aware of what the county government does. And I am quite sure that the county and the township have a relationship to the state itself, quite different from that of the

cities and of the villages. The functions of counties and towns are more nearly state functions, turned over to the counties and towns for greater convenience and for, presumably, more efficient action, and should remain within the potential and effective control of the state itself. There is nothing as to which this relationship is more clear than public health. Health is a matter of state-wide, and even nation-wide interest, so far as the efficient performance of health activities in every area of the state or Nation is concerned. It is a matter of state-wide concern, because any local health service breakdown is potentially of state-wide effect. The state cannot afford to permit any town, or any village, or any county, to fail to take reasonable steps to protect the life and lives of the people of that area, because diseases and epidemics do not recognize township or county lines. They run across all such lines and are potentially dangerous in much wider areas than those in which they happen to arise. So, particularly in the matter of health, the state itself, as I see it, should determine what functions are to be performed locally, and should place them where they can be performed, and will be performed in fact. The state should make whatever changes require to be made from time to time in the allocation of health functions, in a substantially uniform way, and recognizing that the counties and the towns, and the villages, if they have health duties, are all parts of the state, carrying out a rounded public health program. My mind runs to taking health duties from towns and villages, and placing them in counties, for the simple reason that such duties are not actually performed by the smaller units of government, no matter what the law says. In the town, and in the village, there is a health officer, but he does not know, as a rule, what modern public health is. He has had no real training for it.

There is a very striking thing as to the growth of local functions which I have seen since I began to participate in such things. Only one or two new duties, and officials to perform them, have been added to towns since the Duke of York's town law was passed. The town has gone on substantially as it was set up in 1676; but look what has happened to the county. One of the political leaders of this state remarked to me not very long ago that he was greatly concerned because about a third of the county budget was expended for health and welfare. Many duties have been added during the past fifteen or twenty years to the county—not because anybody was an advocate of the county, *per se*, but just because it was perfectly obvious that no other local unit could carry them. So when we wanted to have tuberculosis hospitals, or public health laboratories, or general hospitals, or planning boards, or recreation boards (and I think there are about ten more), they have all found their places one by one in the functions of county government, either as manda-

tory or as permissive. That, I repeat, is not because anybody was setting out to develop counties, as such. It was because there was no unit except the county which could perform these services for the people in the rural areas, unless the state itself did so. I would like to sound a note of what I would call warning to the people who are thoroughly devoted to local government, towns and villages. The trend toward centralization is not an accident; it is inevitable, it is the outcome of education, of co-operation, of seeing what results people can get by acting together. That is why we have this strong trend toward centralization. This trend is not stopping at the counties; because we feel the pressure for efficient service in all these fields, the trend is more and more toward centralization in the state itself. That is going on before our eyes, bit by bit, and piece by piece. The real conservative, who favors a substantial participation by local government in health and welfare functions, if he is wise, will hasten to switch such duties from the towns and villages to the counties, before they are switched in spite of him, from towns and villages direct to the state itself. The intermediate step of the county, if too long delayed, will be omitted altogether. In the long run, the centralization trend cannot be wholly restrained, and we had better recognize this, and adapt ourselves to it, and get local activities on shoulders that can carry them, on units that can be expert and effective, or the whole mess will tumble down about our heads, and we shall find the state itself carrying on all these activities.

As I see it, we have four groups interested in this county government subject. The first group, which is up to now the largest group, wishes to do nothing about it at all, just to lay low and keep quiet, stand pat and keep what you've got. Then there is the academic group who turn out a county plan which is suited to every county in the United States of America—a perfect plan, symmetrical, rhetorical, lovely. The trouble is that instead of being suited for all counties, it is suited to no particular county. There is also the extreme home rule "We will put it up to the people" at every stage and get a vote of the people as to whether each particular duty should be performed by the village, or the town, or the county. A final group believes that we should build in the light of experience; we should see what our counties are doing, not what some ideal county might do, and how they are making out in their various undertakings.

Here is a very curious thing. The counties are not half bad in what they have taken on in the past twenty-five years. We had to have county hospitals for tuberculosis, and many of them are admirable institutions. Isn't it queer that in the same county, under one board of supervisors, you may have an admirable county

tuberculosis hospital, a passable almshouse, and a perfectly wretched jail, such different fruit borne on the one tree? It is possible of course that by their fruits you do not know them, but rather by their grafting—I don't mean grafting in the political sense, but grafting in a biological sense. You know you can have a tree with just sour apples, or you can have on the same tree nice big red apples, and also yellow apples, all on the same tree, because you have grafted on the original tree several varieties of apples. A county is like a tree, in that respect at least. If you graft on to it something which is different and is nourished by a special popular interest and concern, you may have an entirely different kind of fruit. We have a really admirable set of county tuberculosis hospitals; they were the fruit of a broad popular movement, educational, informational and scientific, in tuberculosis, which penetrated to every part of the state and interested the people, and informed them on the subject of tuberculosis. It was an informed public opinion and an aroused public interest, that got a new kind of fruit from the tree that was bearing sour apples and perhaps various other kinds, but none that were good to eat. An established public opinion, fortified and interpreted by legislative action, is needed. It would be a violation of home rule if the Legislature were to go to a particular town and say you have to do so and so; but it is no violation of home rule if the Legislature says that *all* the towns, or all the villages, shall do so and so. And I close by saying again that is, so far as I can see, the only practical way in which we will ever get really efficient county government.

MEMORANDUM REGARDING THE BUDGET AND AUDIT IN COUNTY GOVERNMENT

Proper financing of local government must be carefully planned and rigidly controlled. The financial needs of the municipality or other unit of local government for a definite period should be known and scrutinized in detail in advance, and its sources of revenue carefully studied so that money adequate to its needs may be raised. Appropriations should be made in accordance with a financial plan which authorizes expenditure to meet the needs and makes provision for revenue to cover the proposed expenditure.

After the money is acquired, its disbursement should be carefully guarded so that the plan may be fulfilled by expenditure of the money received in strict accordance with appropriations. The financial plan is known technically as a budget, and the guarding of the funds is known as the audit of claims and of official accounts.

Successful financing for any form of municipality cannot be attained unless a budget is prepared and control of expenditures is supervised by audit. This is the method used by the state of New York; this method is prescribed in the charters of cities, in the law governing villages and in the Town Law for certain towns. It is so taken for granted as an essential part of governmental financial control that its absence from the general law applicable to counties is curious and subject to remark.

Although many counties have, through special laws, acquired a fair budgetary procedure, most counties operate under the general law which contains no such provisions.

The County Law (section 12, subdivision 2) directs that the board of supervisors shall "audit all accounts and charges against the county, and direct annually the raising of sums necessary to defray them in full."

It will be noticed that this statute does not direct the raising of money in advance to be expended within certain limits and for defined purposes, or in other words to be expended in accordance with a prescribed plan known as a budget. On the contrary, for many years counties did not know how much had to be raised by tax until the claims against the county were audited and allowed and the total amount of obligations known. Indeed, this is still true of many counties in the state. Under this procedure, boards of supervisors held annual sessions in November. At these sessions claims were audited and allowed and taxes levied for the payment of such claims. Orders on the county treasurer for the payment of these claims formerly were made payable on the first day of February following the annual session at which time it was considered the taxes which had been levied would be collected.

The general exception to this procedure which would permit money to be raised by taxation in advance is contained in section 242 of the County Law which reads: "*The moneys necessary to defray the county charges of each county shall be levied on the taxable property in the several towns therein, in the manner prescribed in the general laws relating to taxes; and in order to enable the county treasurer to pay such expenses as may become payable from time to time, the board of supervisors shall annually cause such sum to be raised in their county, as they may deem necessary for such purposes.*"

This was the first statute permitting boards of supervisors to *raise money in advance* and a careful reading of it will indicate that unless specifically directed the Legislature believed that money could not be raised in advance for county purposes by the board of supervisors.

But what was the meaning of the words, "expenses as may become payable from time to time?" It could not have meant claims which require audit by the board of supervisors, because such claims were audited annually and did not become "payable from time to time" and were not payable until allowed and money had been raised by taxation for their payment; it could not have meant salaries, because when the law was passed most of the county officers received compensation in the form of fees. It seems evident that the expenses were those incurred for compensating jurors and witnesses, which expense was not subject to audit by the board of supervisors but was payable by the county treasurer on the order of the clerk of the court. These became payable "from time to time."

It is obvious that the last quoted statute did not empower boards of supervisors to raise money in advance for general county charges but only for the purpose of paying specified charges.

Under these conditions a budget system was impossible. The law, however, has been somewhat improved within recent years.

Boards of supervisors have been authorized to raise sums in advance for various purposes. For example: "To raise by tax a sum not exceeding one thousand dollars in any year, except in the county of Erie, and in said county a sum not to exceed four thousand dollars in any year to aid in carrying out the provisions of the forest, fish and game law." (County Law, section 12, subdivision 16.)

Money can be raised in advance to be used in the repair and construction of side paths (County Law, section 12, subdivision 18); the support and maintenance of a society for the prevention of cruelty to children (*idem*, subdivision 27); the support and maintenance of a society for the prevention of cruelty to animals (*idem*, subdivision 28); for the improvement of agriculture (*idem*, subdivision 28); and for the payment before audit of certain claims for expenses of the district attorney (*idem*, subdivision 33).

The board of supervisors also are authorized

"to contract for telephone service and for the lighting, heating and maintenance of county buildings, and to provide the method and time of payment for the same, or it may provide a fund for payment in advance of audit of such bills, and by resolution authorize the county treasurer to apply such fund to the payment of duly itemized and verified bills for such purposes, on the approval endorsed thereon of its proper committee or the proper county officer having charge thereof; such bills so paid to be transmitted to the clerk of the board of supervisors for final audit as provided in the

next preceding subdivision of this section. The members of any committee, or any officer, approving said bills as aforesaid, and any claimant receiving payment, shall be jointly and severally liable for the amount of any bill or item or items contained in a bill so paid in advance of audit, which shall be rejected and disallowed by the board of supervisors upon final audit, to be recovered in an action brought by the board of supervisors in the name of the county." (County Law, section 12, subdivision 30.)

All of these laws indicate that it has been considered there was no power in the board of supervisors to raise money in advance of anticipated obligations unless specific authority was given by the Legislature.

One of the important changes a few years ago was in the time of auditing claims against counties and the provision that such claims might be paid before taxes were levied and collected for such purpose. This was a radical departure from the annual audit and the raising of taxes to pay claims allowed. Observance of the statute, however, places an interest burden on taxpayers which could readily have been avoided. This statute reads as follows:

"The board of supervisors in any county may, by resolution, determine to hold, in addition to the annual meeting, four regular quarterly meetings, on the second Monday of the months of February, May, August and November, except that in the county of Livingston such quarterly meetings may be held on the first Monday in the months of January, April, July and October. If such resolution be adopted the board of supervisors may transact at any such meeting all business that may come before it, including the audit of accounts and charges against the county which have been presented to the board and which shall have then accrued. Whenever a board of supervisors of any county shall have audited any account, claim or demand against the county at a meeting other than the annual meeting of the board, it shall certify the aggregate of all sums so audited and allowed to the county treasurer of the county. The board of supervisors of any county may at any meeting authorize the county treasurer or other fiscal officer to borrow upon the faith and credit of the county a sum of money determined by such board to be necessary and sufficient to pay claims against the county audited or to be audited during the year by the board or by any other authorized body or officer of the county. Such loans shall be negotiated for a period not longer than twelve months and may be evidenced by certificates of indebtedness.

After January first, nineteen hundred thirty-two, no county shall borrow under this section in any calendar year an amount exceeding eighty per centum of the amount so borrowed in the preceding calendar year. Any county having an outstanding indebtedness incurred under this section may at any time prior to December thirty-first, nineteen hundred thirty-one, elect to issue bonds in such amount as may by resolution of the board of supervisors be determined to be necessary and sufficient to pay all such indebtedness incurred by such county under this section including all claims audited or to be audited prior to such date and thereafter such county shall have no further power to borrow money under this section. Any such bonds shall mature in substantially equal amounts over a period not exceeding twenty years." (County Law, section 10-a.)

"The board of supervisors of the counties of Allegany, Cortland, Ontario, Schenectady, Madison, Chemung, Cayuga, Wyoming, Tioga, Greene, Wayne, Suffolk, Tompkins and Niagara respectively, may by resolution determine to hold in addition to the annual meeting such regular meetings not exceeding one in each month as they may determine. If such resolution be adopted, such board of supervisors may transact at any such meeting all business that may come before it, including the audit of accounts and charges against the county which have been presented to the board, and which shall have been accrued, and whenever such board shall have audited any account, claim or demand against the county at any such regular meeting, it may direct payment thereof by order drawn by the clerk of said board upon the county treasurer of the county, and may authorize the county treasurer to borrow upon the faith and credit of the county a sum of money sufficient to pay the aggregate amount of the accounts so audited and allowed at any one or more of the meetings so held. No such loan shall be negotiated for a longer period than twelve months." (County Law, section 10-b.)

Audit of Claims and Accounts

Coming to the other important part of the financial control system of county government, the board of supervisors originally was directed simply to "audit all accounts and charges against the county." This duty of the board was performed once a year, at the annual session of the board in November.

The auditing was done through the use of committees of the board of supervisors. Usually these committees were as follows:

sheriffs and constables, justices of the peace, county clerk, county treasurer, county buildings, supervisors, and various others.

Claims that had been sent to the board of supervisors for audit were submitted to these committees in accordance with the nature of the claim and the title of the committee. The committee then reported to the board of supervisors whether or not the claims should be allowed or disallowed, or partly allowed and partly disallowed. The report of the committee was adopted and, by resolution of the board, the claims were audited and allowed or disallowed. This procedure inevitably became somewhat perfunctory from the standpoint of an actual check on expenditures.

The board of supervisors also examined the accounts of the county officers through committees, such as: the committee on county clerks' accounts, the committee on county treasurers' accounts, the committee on sheriffs' accounts and the committee on the accounts of the county superintendent of the poor (now county welfare officer).

Examinations made by these committees also necessarily have been of a perfunctory nature and may be said to have been practically valueless. In one instance a committee examined the accounts of a county superintendent of the poor for several years and pronounced the accounts correct, whereas during the period of such examinations the official whose accounts were examined had stolen approximately twenty-five thousand dollars from the county.

After many years of superficial auditing by the boards of supervisors, there was added to the county law, sections which permitted the appointment of county auditors and set forth their duties. These sections are as follows:

"Appointment of county auditors.—The board of supervisors in any county may, by resolution duly adopted, appoint a county auditor or auditors in and for such county and fix the term of office and salary. The county auditor or auditors may also act as county purchasing agent or committee where so directed by the board of supervisors which shall prescribe the place where and the time when the office shall be open." (County Law, section 215.)

"Duties.—The county auditor or auditors shall audit all the bills for the expenses of the several county officials for repairs and maintenance of the several county offices and buildings under their respective jurisdictions and the expenses of county officials and all other bills that are properly chargeable to the county, unless their powers shall be limited by the board of supervisors, and when so audited they shall have

the same force and effect as if audited by the board of supervisors and shall be paid by the county treasurer upon the certificate of such auditor or auditors in the same manner. But any board of supervisors which has appointed or which may hereafter appoint a county auditor or county auditors, may by resolution limit his or their power of audit to certain accounts or classes of accounts against the county, in which case such auditor or auditors shall have power to audit such accounts or classes of accounts only. The board of supervisors also by resolution or resolutions, duly adopted, shall prescribe the form and manner of presentation of such bills, and the form and manner in which such auditor or auditors shall keep a record of the presentation thereof, and the action of such auditor or auditors thereon. In case of refusal or neglect of such auditor or auditors to audit any bill presented for audit for the full amount claimed the claimant shall be unprejudiced by such refusal or neglect and shall have the right to present the same to the board of supervisors for audit." (County Law, section 216.)

Evidently many of the counties preferred the old time audit by the board of supervisors, because, although the law permitting the appointment of county auditors became effective in 1910, only thirteen counties have such officers. The counties are: Albany, Cattaraugus, Chenango, Erie, Essex, Franklin, Herkimer, Jefferson, Onondaga, Otsego, Saratoga, Schenectady and Suffolk. As permitted under the statute quoted, many of these boards of supervisors have limited the powers of the county auditors.

The law also permits the board of supervisors in any county where a county comptroller has been elected to appoint such officer county auditor (County Law, section 217). Only three counties—Nassau, Oneida and Westchester—have taken advantage of this permission.

Bond Issue in Transition Period

While the Commission strongly recommends a mandatory budget law for counties, the first year that a county adopts a budget plan and levies money in advance it will also have to raise money to pay for the expense of the current year. This will mean a burden of two years' taxes to be collected in one year. To avoid this there probably should be provision made for a bond issue so that the expenses of one year could be paid by spreading them over a series of years. Rensselaer county solved this problem somewhat differently, however. Here claims were audited quarterly, and the

budget plan was approached gradually as provided in the following section of the law:

“The board of supervisors (of Rensselaer county) at its annual fall session in the year nineteen hundred thirty shall include in its tax levy and raise by taxation a sum of money which the board shall estimate will equal in amount the bills to be thereafter audited at the first quarterly session in the year nineteen hundred thirty-one, which sum, however, shall be not less than the sum of one hundred and fifty thousand dollars; and the board of supervisors at its annual fall session in the year nineteen hundred thirty-one shall include in its tax levy and raise by taxation a sum of money which the board shall estimate will equal in amount the bills to be thereafter audited at the first two quarterly sessions in the year nineteen hundred thirty-two, which sum, however, shall be not less than the sum of three hundred thousand dollars; and the board of supervisors at its annual fall session in the year nineteen hundred thirty-two shall include in its tax levy and raise by taxation a sum of money which the board shall estimate will equal in amount the bills to be thereafter audited at the first three quarterly sessions in the year nineteen hundred thirty-three, which sum, however, shall not be less than the sum of four hundred and fifty thousand dollars; and the board of supervisors at its annual fall session in the year nineteen hundred thirty-three shall include in its tax levy and raise by taxation a sum of money which the board shall estimate will equal in amount the bills to be thereafter audited at the four quarterly sessions in the year nineteen hundred thirty-four, which sum, however, shall be not less than the sum of six hundred thousand dollars.” (Chapter 132, Laws 1930.)

If a board of supervisors is to prepare carefully and intelligently a financial program to be followed by the county it must necessarily have certain information presented to it to be used as a basis for planning. It should have the estimates of officers and departments of their needs for a forthcoming year, estimates of the probable revenues to be received during the year, and, in order that such estimates may be reviewed and, if necessary, corrected, statements of the sums received and expended for or on account of such offices and departments during one or more years immediately preceding.

In counties where the office of county comptroller has been created, the need of such information is recognized, as will be seen from an examination of article 14-a of the County Law, and par-

ticularly of sections 235 and 239. In counties where the office has not been created, no statutory provision requires the submission of estimates either of receipts or of expenses. Nevertheless, it is customary in many of such counties to prepare, in one form or another, estimates of revenues or of expenses, or of both.

Fortunately, various sections of the County Law invest boards of supervisors with power to make additional requirements in relation to this subject. In order that the maximum benefit of uniform accounting may be attained, it is deemed desirable to have the board of supervisors of each county where this system is installed take affirmative action in relation to budget-making procedure to be followed by the finance committee and the board; and, by a resolution attached to the annual budget, prescribe the effect thereof and the restrictions upon the authority of officers and department heads to incur expenditures.

To make the illustration concrete, a tentative draft of a local law is published herewith, which, if adopted, will have the effect of establishing a suitable plan for preparing the annual budget. It is intended, as an outline only, to illustrate how the County Law may be supplemented by local act of the board in such manner as to make the work of that body as effective as possible under present constitutional restrictions in its supervision and administration of county finances.

SUGGESTED DRAFT OF COUNTY ORDINANCE ESTABLISHING BUDGET SYSTEM

COUNTY OF _____

No.

In Board of Supervisors

Introduced by Mr. and referred to the Committee
on

AN ACT in relation to the fiscal year, reports, departmental estimates and the annual budget.

Under authority conferred by section twenty-five of the County Law, the people of the county of, state of New York, represented in board of supervisors, do enact as follows:

Section 1. Fiscal Year; Departmental Estimates.—The fiscal year of the county shall commence on the first day of On or before the day of in each year, every officer, board and commission empowered by law or by act of the board of supervisors to control or authorize expenditures shall file with the clerk of the board of supervisors estimates in writing of the amount of expenditures required for the current or the forthcoming

fiscal year (as the case may be) in their respective offices or departments, and of the probable revenues for such year. Such estimates shall be made upon blanks provided for that purpose by the board of supervisors and in such detail as it may prescribe or require. The clerk of the board of supervisors shall deliver all such estimates to the finance committee of the board not later than the fifth day of the session.

Section 2. Annual Reports.—Within five days after the close of each fiscal year every officer, board and commission empowered to control or authorize expenditures shall file with the clerk of the board of supervisors a report, in which shall be set forth the revenues and expenditures of the officer, board or commission for such fiscal year, in such detail as the board of supervisors may require, and indicate therein which, if any, of the liabilities incurred have not in fact been paid.

Section 3. Annual Estimate.—Within twenty days after the commencement of the annual session of the board of supervisors, the finance committee thereof shall make and submit to such board an itemized statement in writing of the estimated revenues and expenditures of the county for the current or the forthcoming fiscal year (as the case may be), with such statement in writing of its reasons therefor as it may deem proper. The estimate of revenues shall contain the revenues, which in the judgment of the finance committee will be received by the county during the fiscal year, and a statement of the current surplus available to reduce taxation. The estimate of expenditures shall contain the several amounts of money which the finance committee deems necessary to provide for the expense of conducting the business of the county in each office, board and commission thereof and for the various purposes contemplated by law for the said fiscal year; to pay the principal and interest of any bonded or other indebtedness of the county falling due during said fiscal year; to pay any judgments recovered against the county and payable during the said fiscal year; and the sums necessary to be raised to pay the county's share of state, armory, and judicial district taxes.

As soon thereafter as may be, the board of supervisors shall consider the said estimate, and, within ten days after such estimate shall have been submitted to it, the board shall adopt such estimate as submitted or shall increase, diminish or reject any items therein contained or insert additional items and adopt said estimate as so amended. It shall not have power to diminish or reject any item which relates to the sums to be levied within the county for state, armory, and judicial district purposes, or the sums lawfully payable within said fiscal year upon judgments, bonds, temporary loans, or interest thereon, or for salaries fixed by law.

Section 4. Annual Budget.—When the board of supervisors shall have adopted the final estimate of the finance committee or said estimate as amended by it, the same shall become the annual budget and shall be entered in detail in its minutes. The several sums estimated for expenditures therein shall be and become appropriated in the amounts and for the respective offices, boards and commissions, as therein specified, for the said fiscal year. The several sums therein enumerated as estimated revenues and the moneys necessary to be raised by tax, in addition thereto, to pay the expenses of conducting the business of the county and for the purposes contemplated by law, shall be and become applicable in the amounts therein named for the purpose of meeting said appropriations. In case the revenues received by the county exceed the amount of such estimated revenues named in said annual budget, or in case there remain at the end of such fiscal year any unexpended balances of appropriations made for the support of the county government or for any other purpose, then such surplus revenues or unexpended balances shall remain on deposit and be included as a part of the surplus available to reduce taxation for the succeeding year, except that the board of supervisors may, by resolution, appropriate such surplus revenues or such unexpected balances, or both, to be used and applied toward and in addition to the funds appropriated in such manner as in its judgment may be most beneficial to the county.

Section 5. Supplemental Estimates and Appropriations.—If at any time during the year it is found that the appropriations made are insufficient to meet the needs of any office, board or commission, the head thereof may submit an itemized estimate of the further sums deemed necessary for the purposes of the office, board or commission, with a written statement of the reasons why such additional sum or sums will be necessary. When such an estimate shall have been considered by the board, it may allow or reject the request or modify the amounts requested and make an appropriation accordingly.

Section 6. Office, Board and Commission Accounts.—Each officer, board and commission authorized to control or incur expenditures shall keep and maintain such accounts as are required by the board of supervisors and necessary to show the revenues received and the expenses incurred, indicating therein what revenues have accrued but have not been received, and what expenses have been incurred but have not been paid.

Section 7. Abstracts of Orders, Warrants, Drafts and Certificates.—Each officer, board and commission authorized by law to draw orders, warrants, drafts or certificates which the county treasurer is authorized or required by law to pay shall, at least

once a week, file with the county treasurer an abstract of all orders, warrants, drafts or certificates drawn by him on such treasurer. The abstract shall show the number and amount of each order, warrant, draft or certificate; the name of the payee; the account or accounts chargeable therewith, and the purpose or object of the expenditure.

Section 8. Limitation on Payments and Expenses.—No payments shall be made in excess of amounts appropriated. (For counties levying taxes for all expenditures during ensuing year.) No expenses shall be incurred in excess of amounts appropriated.

(For counties levying taxes in part for expenses already incurred.) No expenses shall be incurred by any officer, board or commission chargeable against any appropriation made by this board in excess of the amount so appropriated nor in excess of any limitation imposed by this board upon such expenses.

(For all counties.) Any contract, verbal or written, made in violation of this section, shall be null and void as to the county and no moneys of the county shall be paid thereon, provided, however, that nothing herein contained shall prevent the making of contracts for light, heat, water, power or telephone service for periods exceeding one year.

DRAFTS OF BILLS EMBODYING PROGRAM RECOMMENDED BY THE COMMISSION

AN ACT to amend the county law, in relation to optional forms of county government and classification of counties

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Chapter sixteen of the laws of nineteen hundred nine, entitled "An act in relation to counties, constituting chapter eleven of the consolidated laws," is hereby amended by adding thereto a new article to follow article two, to be numbered two-a, and to read as follows:

ARTICLE 2-A

OPTIONAL FORMS OF COUNTY GOVERNMENT

Section 7-a. Authorization.

7-b. Method of adoption.

7-c. Application of article.

7-d. Classification of counties.

7-e. Powers and duties of board of supervisors.

- 7-f. Plan "A."
- 7-g. Plan "B."
- 7-h. Appointment of subordinates.
- 7-i. Civil service.
- 7-j. Removal of officers and employees.
- 7-k. County officers to attend meetings of the board of supervisors.
- 7-l. Powers and duties of the county president or manager.
- 7-m. Compensation of officers and employees.
- 7-n. Advisory boards.
- 7-o. Preparation, submission and adoption of budget.
- 7-p. Department of finance.
- 7-q. Department of public works.
- 7-r. Department of public welfare.
- 7-s. Legal adviser.
- 7-t. Bonding of officers.
- 7-u. Contract interest prohibited.

§ 7-a. Authorization. Any county, other than a county wholly included in a city, is hereby authorized to adopt one of the forms of government provided for in this article in accordance with the procedure hereinafter specified. These forms of government shall be entitled the "County President Form" (hereinafter referred to as Plan "A") and the "County Manager Form" (hereinafter referred to as Plan "B").

§ 7-b. Method of adoption. Upon the filing with the clerk of the board of supervisors of a petition signed by voters of the county equal in number to at least ten per centum of the whole number of votes cast in the county for governor at the last gubernatorial election asking that a referendum be held on the question of adopting one of the forms of government provided for in this article and specifying (1) the form (2) whether the question shall be submitted at the next general election in the county or at a special election to be called for the purpose and (3) the date on which such form of government, if adopted, shall take effect, it shall be the duty of the board of supervisors to submit the question to the voters of the county at a general or special election as specified in such petition. In the absence of a petition, a resolution may be passed by the board of supervisors calling a special election for the purpose of submitting the question of the adoption of either form of government to the voters, which resolution shall specify the date on which such form of government, if adopted, shall take effect. A special election under this article shall be held not more than one hundred days nor less than forty days from the

filing of a petition or the adoption of a resolution by the board of supervisors but not within thirty days of a general election. The question shall be worded: "Shall a county president (or county manager) form of government be adopted in.....county?"

The board of supervisors shall cause a notice of the referendum to be published in one or more daily newspapers of general circulation in the county twice a week for a period of three consecutive weeks immediately preceding such referendum, or in case there is no daily newspaper of general circulation in the county, then in one or more weekly newspapers of general circulation in the county for four consecutive weeks immediately preceding such referendum. The cost of such publication shall be a charge against the county.

The question shall be submitted as far as practicable in a manner similar to that provided by law for the submission to the voters of state and town propositions and questions. If a majority of the votes cast on the question shall be in the affirmative, the form of government shall go into effect on the date designated in the petition or resolution, but no elective official then in office, whose office will no longer be filled by election, shall be retired prior to the expiration of his term of office, but during his unexpired term shall perform such duties as may be assigned to him by the county president or manager.

§ 7-c. Application of article. This article shall only apply to counties adopting an optional form of government pursuant to its provisions. Other provisions of law relating to counties and their government which are inconsistent with the provisions of this article shall be inapplicable to counties to which this article applies but if not inconsistent shall apply to such counties. Unless otherwise specified, provisions of this article shall apply to either form of government authorized by it.

§ 7-d. Classification of counties. Counties in New York State shall be divided into counties of the first class and counties of the second class. Counties of the first class shall include each county within the boundaries of which is located a city that contains more than twenty-five per centum of the total population of the county and each county with a population of one hundred thousand or more, except counties located entirely within the boundaries of a city. Counties of the second class shall include all other counties.

§ 7-e. Powers and duties of board of supervisors. (1) The board of supervisors shall be the policy-determining body of the county and shall be vested with all the powers of the county, including the levying of taxes and the appropriation of funds.

(2) Said board shall have power to investigate the official conduct and the accounts, receipts, disbursements, bills and affairs of any county or town office or officer and of any special or public district or officer of a special or public district which includes any of the territory of the county, and for these purposes may subpoena witnesses, administer oaths and require the production of books, papers and other evidence; and in case any person fails or refuses to obey any such subpoena, he shall be guilty of a misdemeanor.

(3) Said board shall have power to set the salaries of all county officers upon the recommendation of the county president or manager and to place any or all officers of the county who may be compensated in whole or in part by fees on a salary basis approved by the county president or manager and to require all fees paid to county agencies and officers to be accounted for and paid into the county treasury.

(4) Whenever, in a county adopting a form of government pursuant to this article, it is not clear what officer shall exercise any power or perform any duty conferred upon or required of the county or an officer thereof, such power shall be exercised or duty performed by that officer of the county designated by the county president or manager for the purpose.

§ 7-f. Plan "A." In a county adopting Plan "A" there shall be a county president to be chosen for a term commencing on the date such plan becomes effective and ending four years from the first day of January next ensuing, unless the plan becomes effective on a first day of January, in which event the term shall be four calendar years. Thereafter the term of office shall be four years. The county president shall be elected by the voters of the county at a general election, except that if no general election is to be held prior to the date when Plan "A" becomes effective in a given county a special election shall be called for the purpose. The county president shall be nominated in the manner provided by law for other county officers, except that in case the office is to be filled at a special election, the nomination shall be by a petition signed by voters of the county equal in number to at least two per centum of the whole number of votes cast in the county for governor at the last gubernatorial election, which petition shall be filed with the county board of elections. The county president shall be chairman of the board of supervisors and the administrative head of the county government and shall devote his entire time to this work. He shall have power to veto laws, ordinances and resolutions passed by the board of supervisors, but said board by a two-thirds vote of its entire membership may override such veto. He also shall have the power to veto increases in the budget

approved by the board of supervisors but said board by a two-thirds vote of its entire membership may override such veto. He shall have supervision over all the departments of the county government except as otherwise in this article provided, and also may serve as the head of one or more of such departments. Neither the board of supervisors nor any of its committees or members shall direct or request the appointment of any person to, or his removal from, an office or position by the county president or any of the officials under his jurisdiction, or in any manner take part in the appointment or removal of officers or employees in the administrative service of the county who are subject to the jurisdiction of the county president. Except for the purpose of conducting an inquiry, the board of supervisors and its members shall deal with that portion of the administrative service of the county under the supervision of the county president solely through him. Neither the board of supervisors nor any member thereof shall, either publicly or privately, give orders to or in any way interfere with the work or duties of any administrative officer or employee under the jurisdiction of the county president, and any violation of this provision shall be a misdemeanor, conviction of which shall carry with it forfeiture of office. The compensation of the county president shall be fixed by the board of supervisors but shall not be reduced or increased during his term of office.

If a vacancy occurs in the office of county president, the board of supervisors shall designate the head of one of the county departments or an elector of the county, other than a member of such board, to fill the unexpired term and may also designate an acting county president in case of disability or absence from the county of the county president.

§ 7-g. Plan "B." In a county adopting Plan "B" the board of supervisors shall appoint a county manager for a term commencing on the date such plan becomes effective and ending four years from the first day of January next ensuing unless the plan becomes effective on a first day of January, in which event the term shall be four calendar years, thereafter the term of office shall be four years from the first day of January following the expiration of such term, and fix his compensation. He shall be the administrative head of the county government, shall have supervision over all of its departments, except as otherwise in this article provided, and shall devote his entire time to this work. He shall be appointed with regard to merit only, and need not be a resident of the county at the time of his appointment. No member of the board of supervisors nor any elective county officer shall, during the term for which elected, be eligible for appointment as county manager, but the county manager may serve as the head of one

or more of the departments of the county government not administered by an elective official. The county manager shall be removable by the board of supervisors, (1) because he was at the time of his appointment or has since become ineligible to hold such office as herein provided, (2) for malfeasance or nonfeasance in office, (3) upon conviction of a crime or of a misdemeanor involving moral turpitude, (4) for failure to perform his duties as provided in this act in an honorable, competent and reasonably efficient manner or (5) if he becomes morally, physically or mentally unfit to act in behalf of the county, but if he is to be removed he shall be given, upon demand, a written statement of the reasons alleged for the proposed removal and shall have the right to a hearing thereon at a public meeting of the board of supervisors prior to the date on which his removal is to take effect. Pending such hearing the board of supervisors may suspend him from office, provided that the period of suspension shall not exceed thirty days. The action of the board in suspending or removing the county manager shall be subject to court review by order of certiorari. In case of the disability or absence from the county of the county manager, the board of supervisors may appoint an acting county manager to perform the duties of the office. Neither the board of supervisors nor any of its committees or members shall direct or request the appointment of any person to, or his removal from, an office or position by the county manager or any of the officials under his jurisdiction, or in any manner take part in the appointment or removal of officers or employees in the administrative service of the county who are subject to the jurisdiction of the county manager. Except for the purpose of conducting an inquiry, the board of supervisors and its members shall deal with that portion of the administrative service of the county under the supervision of the county manager solely through him. Neither the board of supervisors nor any member thereof shall, either publicly or privately, give orders to or in any way interfere with the work or duties of any administrative officer or employee under the jurisdiction of the county manager, and any violation of this provision shall be a misdemeanor, conviction of which shall carry with it forfeiture of office.

§ 7-h. Appointment of subordinates. The county president or manager, as the case may be, shall be responsible to the board of supervisors for the proper administration of all the affairs of the county which said board has authority to control. He shall appoint all officers and employees in the administrative service of the county, except such officers required by the constitution to be elected and their subordinates, and except as he may authorize the head of a department or office responsible to him to appoint

subordinates in such department or office. All appointments shall be on the basis of the ability, training and experience of the appointees which fit them for the work which they are to perform. All such appointments, except for temporary service not exceeding sixty days, shall be without definite term.

§ 7-i. Civil service. Nothing in this article shall be construed to repeal or in any manner affect the provisions of the civil service law.

§ 7-j. Removal of officers and employees. Any officer or employee of the county appointed by the county president or manager, as the case may be, or upon his authorization, may be laid off, suspended or removed from office or employment either by the county president or manager or by the officer by whom appointed. Any director of a department who has been suspended or removed by the county president or manager, within five days thereafter shall be given a written statement setting forth the reasons therefor, if he so requests, and shall have opportunity to answer in writing. After considering such answer the county president or manager shall make a final determination of the issue. A copy of such statement, a copy of the answer and a copy of the determination shall be filed as a public record in the office of the clerk of the board of supervisors.

§ 7-k. County officers to attend meetings of the board of supervisors. The county manager, the directors of all departments, and all other officers of the county shall be entitled to be present at all sessions of the board of supervisors, except when the board by three-fourths vote shall meet in executive session. The county president or manager shall have the right to present his views on all matters coming before the board of supervisors, and the department directors and other officers of the county shall be entitled to present their views relating to their respective departments or offices.

§ 7-l. Powers and duties of the county president or manager. (1) As the administrative head of the county government, the county president or manager, as the case may be, shall supervise the collection of all revenues and the making of all expenditures, secure proper accounting for all funds, look after the physical property of the county, exercise general supervision over all county institutions and agencies, and coordinate the various activities of the county and unify the management of its affairs.

(2) He shall execute and enforce all resolutions and orders of the board of supervisors, and see that all laws required to be enforced through the board of supervisors or other county officers subject to its control are faithfully executed.

(3) He shall attend all meetings of the board of supervisors and recommend such action by said board as he may deem expedient.

(4) He shall appoint all officers and employees in the administrative service of the county, except as otherwise provided in this article and except as he may delegate that power.

(5) He shall, subject to the provisions of section seven-m of this article fix the compensation of all officers and employees whom he or a subordinate appoints.

(6) He shall report every appointment or removal of a county officer or employee to the next meeting of the board of supervisors.

(7) He shall prepare and submit the annual budget, and execute the same in accordance with the resolutions and appropriations made by the board of supervisors.

(8) He shall make regular monthly reports to the board of supervisors in regard to matters of administration, and keep the board fully advised as to the financial condition of the county.

(9) He shall examine regularly the books and papers of every officer and department of the county and report thereon to the board of supervisors. He may order an audit of any office or department at any time.

(10) He shall perform such other duties as may be required of him by the board of supervisors.

(11) Notwithstanding any other provision of law, he shall be responsible to the board of supervisors for the administration of the following activities: (a) the collection of taxes, license fees and other revenues of the county in so far as the county has legal responsibility for such collection; (b) the custody and accounting of all public funds belonging to or handled by the county; (c) the purchase of all supplies for the county; (d) the care of all county buildings; (e) the care and custody of all the personal property of the county; (f) the entry and preservation of such public records as the law requires; (g) the construction and maintenance of county highways and bridges; (h) the care of the poor, the operation of county charitable and correctional institutions and other public welfare activities of the county; (i) any or all matters of property and business in connection with the administration of school districts and other governmental units within the county which shall be delegated to him by these units with the approval of the board of supervisors; (j) such other activities of the county as are not specifically assigned to some other officer or agency by this article.

The foregoing activities in a county of the first class shall be distributed among the county departments hereinafter described. There shall be a department of finance, a department of public

works, and a department of public welfare; and the board of supervisors may, upon recommendation of the county president or manager, establish additional departments including a county department of health established pursuant to the provisions of section twenty-b of the public health law. Counties of the second class may set up similar departments. Any activity which is unassigned by this article shall be assigned by the county president or manager to an appropriate department.

(12) He shall in counties of the first class and may in counties of the second class appoint a director for each county department, except that he may, with the consent of the board of supervisors, act as the director of one or more departments himself or appoint one director for two or more departments. The subordinate officers and employees of each department may be appointed or employed by the director of the department with the approval of the county president or manager.

§ 7-m. Compensation of officers and employees. The board of supervisors, with the approval of the county president or manager, shall establish a schedule of compensation for county officers and employees, which shall provide uniform compensation for like service. Such schedule of compensation may establish a minimum and maximum for any class, and an increase in compensation, within the limits provided for by any class, may be granted at any time by the county president or manager or other appointing authority upon the basis of efficiency and seniority records, which shall be required to be kept.

§ 7-n. Advisory boards. The county president or manager, as the case may be, may appoint a board of citizens of the county to act in an advisory capacity to the head of any department or office. The members of such boards shall serve without compensation, and it shall be their duty to consult and advise with the officer in charge of the office or department for which they are appointed but not to direct the conduct of such department or office.

§ 7-o. Preparation, submission and adoption of budget. (1) County president or manager to prepare and submit budget. At least thirty days prior to the beginning of the fiscal year, the county president or manager, as the case may be, shall prepare and submit to the board of supervisors a budget presenting the financial plan for conducting the affairs of the county for the ensuing year. The budget shall include estimates of expenditure requirements, estimated revenues and estimates of delinquent taxes for the forthcoming fiscal year, and shall show a comparison with the corresponding figures of the last completed fiscal year and the estimated figures of the fiscal year in progress, for the county government, town governments, school districts and all special and

public districts whose expenditures are included in the county tax levy. The expenditure estimates shall be classified to set forth the data by funds, department units, character and objects of expenditure; the department units may be sub-classified by functions and activities in the discretion of the county president or manager. The revenue estimates shall be classified so as to show the receipts by funds, department units and sources of income. A copy of the budget when submitted shall forthwith be filed in the office of the director of finance or county president or county manager where it shall be available for public inspection until the public hearing is held. The county president or manager shall cause to be printed copies of the budget equal to one per centum of the population of the county which he shall cause to be distributed throughout the county in such manner as to give the greatest amount of publicity. The county president or manager shall have power to require estimates of expenditure requirements and estimated revenues from all offices, departments and other spending and collecting agencies of the county government at least fifty days before the beginning of the fiscal year.

(2) Public hearing. Final action shall not be taken on the proposed budget in any county until at least one public hearing has been held thereon after ten days' notice. It shall be the duty of the board of supervisors to arrange for and hold such hearing. A summary of the budget, as submitted by the county president or manager, shall be published at least once in one or more daily newspapers of general circulation in the county, or in case there is no daily newspaper of general circulation in the county, then in one or more weekly newspapers of general circulation in the county, which publication shall be made at least ten days before the date set for the hearing. The board of supervisors may authorize the county president or manager to have the summary of the budget printed and a copy sent by mail to each taxpayer of the county at least ten days before the date set for hearing, in which event publication in a newspaper shall be dispensed with.

(3) Revision by board of supervisors. The board of supervisors, in considering the budget, may revise, alter, increase or decrease the items contained therein, provided, however, that when it shall increase the total proposed expenditures it shall also increase the total anticipated income so that the total revenues shall at least equal in amount the total proposed expenditures plus the estimated amount of delinquent taxes, and provided also that in Plan "A" the county president may veto any increase in expenditure but said board by two-thirds of its membership may override such veto. At least ten days before the beginning of the fiscal year, the board of supervisors shall adopt the budget and shall enact such ordi-

nances or resolutions as may be required to make the budget legally effective.

(4) Public statement. Within ten days after final action has been taken on the budget, the board of supervisors shall make public a summary statement which shall set forth the items of expenditure and anticipated revenue provided in the budget. Said statement shall show, in addition to the figures set forth in the general budget summary, the changes made by the board of supervisors in the course of its review, revision and adoption of the budget. The board of supervisors shall also make public at this time the tax rate necessary to finance the budget as adopted.

(5) Failure to make appropriations; amounts deemed appropriated. If at the termination of any fiscal year the appropriations necessary for the support of the county for the ensuing fiscal year shall not have been made, the several amounts appropriated in the last appropriation ordinance or resolution for the objects and purposes therein specified, so far as the same shall relate to the operation and maintenance expenses, shall be deemed to be reappropriated for the several objects and purposes specified in said last appropriation ordinance or resolution; and until the board of supervisors shall act in such behalf the director of finance of the county shall make the payments necessary for the support of the government of the county on the basis of the appropriations of the preceding fiscal year. The director of finance shall have the power to incur temporary loans to finance such payments.

(6) Allotments. Immediately before the beginning of the fiscal year, the county president or manager shall require the head of each spending agency of the county to submit a work program for the year, which program shall include all appropriations for operation and maintenance expenditures and for the acquisition of property, and it shall show the requested allotments of said appropriations for such spending agency by quarters for the entire year. The county president or manager shall review the requested allotments in the light of the work program of the spending agency concerned, and said county president or manager shall, if he deems necessary, revise, alter or change such allotments before approving the same. The aggregate of such allotments shall not exceed the total appropriations available to said spending agency for the fiscal year. The county president or manager shall transmit a copy of the approved allotments to the head of the spending agency concerned and also a copy to the clerk of the board of supervisors. All expenditures to be made from the appropriations shall be on the basis of such allotments, and not otherwise.

The head of any spending agency, whenever he shall deem it necessary by reason of changed conditions, may revise the work

program of his agency at the beginning of any quarter during the fiscal year and submit such revised program to the county president or manager with request for a revision of the allotments for the remaining quarters of the fiscal year, whereupon the county president or manager may authorize such changes in the work program and allotments as in his judgment are expedient.

In order to provide funds for possible emergencies arising during the year in the operation and maintenance expenditures of the various spending agencies, the county president or manager may require the head of each spending agency, in making the original allotments, to set aside at least five per centum of any appropriation as a reserve fund. At any time during the year, this reserve, or any portion of it, may be returned to the appropriation to which it belongs and be added to any one or more of the allotments, provided the county president or manager shall deem such action necessary and give his approval thereto. He shall notify the board of supervisors of any such action. Any unused portion of such a reserve fund remaining at the end of the budget period shall constitute an unexpended balance of appropriation.

(7) When contracts and expenditures prohibited. No officer, department, board, commission or other spending agency shall, during a fiscal year, expend or contract to expend any money or incur any liability, or enter into any contract which, by its terms, involves the expenditure of money for any of the purposes for which provision is made in the appropriation ordinance in excess of the amounts appropriated in said ordinance for such fiscal year. Any contract, verbal or written, made in violation of this section shall be null and void.

(8) Transfer of appropriations. The board of supervisors, on the recommendation of the county president or manager, shall have power to authorize the transfer within the same fund of any unencumbered balance of appropriation or any portion thereof from one spending agency to another.

(9) Emergency appropriations. The board of supervisors, during a fiscal year, may make additional appropriations or increase existing appropriations to meet emergencies, such as epidemics, floods, fires or other catastrophes, the funds therefor to be provided from unappropriated revenues, if any, or from temporary loans, provided that a resolution declaring an emergency to exist shall have been passed by a two-thirds vote of the board. Such temporary loans also shall be made only when approved by a two-thirds vote of the board of supervisors.

§ 7-p. Department of finance. (1) Director of finance. In counties of the first class a director of finance shall have charge

of the administration of the financial affairs of the county. In counties of the second class a director of finance may be appointed under Plan "A" by the board of supervisors and under Plan "B" by the executive, or the county president or manager may, if so authorized by the board, serve as director of finance. The director of finance shall have responsibility for preparation and submission to the county president or manager of the annual budget; the collection of taxes, license fees and other revenues in so far as the county has responsibility therefor; the custody of all public funds belonging to or handled by the county; such control over the expenditures of the county as to enable him to see that the budget appropriations are not exceeded; the disbursement of county funds; the purchase, storage and distribution of all supplies, materials, equipment and contractual services needed by any department, office or other using agency of the county; the keeping and supervision of all accounts; and such other duties as the board of supervisors may by ordinance or resolution require.

(2) Appropriation to control expenditures. No money shall be drawn from the treasury of the county, nor shall any obligation for the expenditure of money be incurred, except in pursuance of the annual appropriation ordinance or resolution, or supplement thereto. All fees received by a county office or officer shall be accounted for and paid into the county treasury. Accounts shall be kept for each item of appropriation made by the board of supervisors. Each such account shall show in detail the appropriations made thereto, the amount drawn thereon, the unpaid obligations charged against it, and the unencumbered balance.

(3) To supervise assessment procedure. The director of finance shall have supervision over the work of the town assessors and may, with the approval of the state tax commission, prescribe rules and regulations pertaining to scientific assessment procedure, which it shall be the duty of town assessors to follow. He shall also serve as the agent of the board of supervisors in gathering data for assessment equalization purposes.

(4) To act as county treasurer and supervise collection of taxes. The director of finance shall act as county treasurer, but the board of supervisors may select and designate, by ordinance or resolution, banks or trust companies as official depositories for the funds of the county.

(5) To keep books. The director of finance shall be charged with the keeping of all general books of financial and budgetary control for all departments and offices of the county. Report shall be made to him daily, or as often as he may require, showing the receipt of all moneys and disposition thereof. He shall submit to the board of supervisors through the county president or man-

ager each month a summary statement of revenues and expenditures for the preceding month, detailed as to appropriations and funds in such manner as to show the exact financial condition of the county and of each department and office thereof. He shall submit once a year, or more often if the board of supervisors requires it, a complete financial statement showing the assets and liabilities of the county.

(6) To act as purchasing agent. The director of finance shall either act as purchasing agent or shall appoint and have supervision over that official. The purchasing agent shall make all purchases for the county, and may buy for civil divisions within the county if approved by the board of supervisors and the governing board of such units. He shall have authority to make transfers of supplies, materials and equipment between departments and offices, to sell any surplus supplies, materials, or equipment, and to make such other sales as may be authorized by the board of supervisors. He shall also have power, with the approval of the board of supervisors, to establish suitable specifications or standards for all supplies, materials and equipment to be purchased for the county, to inspect all deliveries to determine their compliance with such specifications and standards.

Before making any purchase or sale, the purchasing agent shall invite competitive bidding under such rules and regulations as the board of supervisors may by ordinance or resolution establish. The purchasing agent shall not furnish any supplies, materials, equipment or contractual services to any department or office except upon receipt of properly approved requisition and unless there be an unencumbered appropriation balance sufficient to pay for same.

§ 7-q. Department of public works. The director of public works shall serve as county superintendent of highways and shall have charge of the construction and maintenance of county roads and bridges, county drains, and all other public works; the construction and care of public buildings, storerooms and warehouses and such equipment and supplies as the board of supervisors may authorize; and shall perform such other duties as the board of supervisors may prescribe.

§ 7-r. Department of public welfare. The director of public welfare shall serve as commissioner of public welfare and shall have the powers and perform the duties conferred on a county commissioner of public welfare under the public welfare law and other statutes. The commissioner of public welfare holding office at the time the county adopts a form of government under this article shall act as director of public welfare until the expiration of the term for which he was elected. The director of public

welfare shall have charge of the county home maintained by the county and parks and playgrounds and shall perform such other duties as the board of supervisors may prescribe.

§ 7-s. Legal adviser. The county president or manager, with the approval of the board of supervisors, may employ an attorney to serve as legal adviser to the board of supervisors and county officers generally, to act as counsel for the county in any suit instituted by or against the county, and to perform such other duties as may be prescribed by the board of supervisors.

§ 7-t. Bonding of officers. The county president or manager and the director of finance shall give bonds in such amounts as the board of supervisors may determine and said board shall have power to require bonds of other county officers in their discretion and to fix the amounts thereof. All bonds shall be conditioned on the faithful discharge of the duties of the principals and the proper accounting for all funds coming into their possession.

§ 7-u. Contract interest prohibited. No member of the board of supervisors or other officer or employee of the county, or person receiving a salary or compensation from funds appropriated by the county, shall be interested directly or indirectly in any contract to which the county is a party, either as principal or otherwise; nor shall any such officer or employee or his partner, agent, servant or employee or the firm of which he is a member purchase from or sell to the county, any real or personal property, nor be interested, directly or indirectly, in any work or service to be performed for the county or on its behalf. Any contract made in violation of any of these provisions shall be void.

§ 2. All state laws or local ordinances, whether of general or special application, which are inconsistent with the provisions of this act, are hereby declared repealed.

§ 3. If any provision or provisions of this act be held to be invalid, ineffective or unconstitutional this shall not affect the validity, force or effect of any other provision.

§ 4. This act shall take effect immediately.

AN ACT to amend the county law, in relation to creating the office of county executive and conferring further powers upon boards of supervisors relating to county affairs, and providing for an advisory referendum

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Chapter sixteen of the laws of nineteen hundred nine, entitled "An act in relation to counties, constituting chapter

eleven of the consolidated laws," is hereby amended by adding thereto a new article to be article seventeen-a, to read as follows:

ARTICLE 17-A

CREATING THE OFFICE OF COUNTY EXECUTIVE; FURTHER POWERS OF BOARDS OF SUPERVISORS

Section 310. Office of county executive established.

311. County departments.

312. Further powers of boards of supervisors.

313. Advisory referendum.

314. Restrictions as to holding office.

315. Repeal of inconsistent provisions.

§ 310. Office of county executive established. The office of county executive is hereby established in and for the several counties of the state, except the counties of Nassau and Westchester and a county wholly included in a city. Said county executive shall be a county authority within the meaning of that term as used in section two of article ten of the state constitution. The county executive may be appointed by the several boards of supervisors respectively. Said county executive shall possess general executive and administrative powers, such as shall be defined and enumerated by the boards of supervisors in said counties respectively. Such boards of supervisors may provide by local law for a fixed term stated in such local law for such county executive in case of appointment, or that he may hold office at the pleasure of such board. Such boards may, however, respectively determine by local law that the county executive shall be elected for a fixed term by the electors of the county in which case such mode of selection is hereby approved.

Such boards respectively may confer upon said county executive such general executive and administrative powers and such other powers to appoint and/or fix the salaries or wages of heads of departments, subordinate officers and employees and members of boards and commissions of the county as said boards of supervisors shall determine by local law to be for the best interest of said respective counties.

It is not hereby made obligatory upon any county nor upon its board of supervisors that the office of county executive shall be filled in any such county, and a county executive shall not be appointed nor chosen therein unless the board of supervisors shall so determine by local law.

§ 311. County departments. Such board of supervisors may by local law set up and create, consolidate and/or abolish departments, divisions and bureaus thereof, commissions and boards.

with such administrative and executive powers relating to county affairs as such board of supervisors may determine to be for the best interests of said counties respectively.

§ 312. Further powers of boards of supervisors. Nothing herein contained shall be construed so as to abridge or restrict the power of the boards of supervisors of the several counties to enact and amend local laws relating to the property and affairs of their respective counties, and such other matters of local legislation and administration as have been heretofore or shall be hereafter committed to the jurisdiction of such boards by the legislature by general laws.

§ 313. Advisory referendum. Any proposed local law, ordinance or resolution prior to its adoption including a proposed local law, ordinance or resolution to repeal a local law, ordinance or resolution, may by resolution be submitted to the electors at a general or special election held not sooner than sixty days from the time of adoption of the resolution providing for such submission. Such resolution providing for such submission shall be called a "request for advice of voters." Such "request for advice of voters" shall contain the full text of such proposed local law, ordinance or resolution, and the title by which said proposed local law, ordinance or resolution will be designated on the ballot. Such title shall be a clear and concise description without argument, of the substance of such proposed local law, ordinance or resolution. The ballot used in voting shall contain, in addition to the ballot title, the following indication of choice of the voter in the order indicated: "For the proposed (local law, ordinance or resolution)" and "against the proposed (local law, ordinance or resolution)." A vote on the question shall be for or against the adoption of such proposed local law, ordinance or resolution. Upon the adoption of a resolution to submit to the electors, a "request for advice of voters," the clerk of the board of supervisors shall publish in a daily newspaper of general circulation in the county the complete text of the resolution for such submission not later than thirty days after its adoption, and shall again publish in such newspaper at least once, not more than twenty nor less than five days before the election, said resolution. If there shall be no such newspaper in the county, then said resolution shall be posted in at least five conspicuous public places in each town, and if there be a city or cities in such county, in five conspicuous public places in such city or cities. The effect of a vote upon the question submitted shall be deemed only advisory upon the board of supervisors.

§ 314. Restrictions as to holding office. A member of the board of supervisors, during the term for which he has been elected or appointed, shall not be eligible for election or appointment to

the office of county executive nor shall any person elected or appointed to the office of county executive, while holding such office, be eligible to election or appointment as supervisor. The county executive may, if qualified, act as the head of one or more departments and/or divisions of departments and the head of any department may act as the head of one or more divisions and/or bureaus within such department, unless a special qualification, not possessed by such department head, shall be required for the head of any such division or bureau. Nothing contained in this section shall prevent the county executive or the head of any department, division or bureau from acting as a member of one or more boards. If an officer shall hold more than one office as herein provided such officer shall receive no additional salary for the performance of such additional duties.

§ 315. Repeal of inconsistent provisions. All acts and parts of acts, all local laws and parts of local laws, and all ordinances and parts of ordinances inconsistent with this act are hereby superseded in so far only as they affect and are inconsistent with the form of government and the powers of boards of supervisors provided for in this article. Nothing in this article nor in any local law enacted by the board of supervisors shall be construed so as to impair in any respect the financial obligations or responsibilities of the county or of any town, district, or other governmental subdivision or unit thereof heretofore imposed or assumed.

§ 2. Effect of invalidity in part. If any clause, sentence, paragraph, section or part of this act shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, section or part thereof directly involved in the controversy in which such judgment shall have been rendered.

§ 3. Time of taking effect. This act shall take effect immediately.

AN ACT to amend the tax law, in relation to the disposition of moneys received from the taxation of gasoline and similar motor fuel

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Subdivisions three, four and five of section two hundred and eighty-nine-d of chapter sixty-two of the laws of nineteen hundred nine, entitled "An act in relation to taxation, constituting chapter sixty of the consolidated laws," as added by

EXPLANATION — Matter in *italics* is new; matter in brackets [] is old law to be omitted.

chapter three hundred and sixty-four of the laws of nineteen hundred twenty-nine and last amended by chapters three hundred and twenty-one and three hundred and thirty of the laws of nineteen hundred thirty-two, are hereby amended to read respectively as follows:

3. The comptroller, after reserving such reimbursement fund, shall, on or before the tenth day of each month, pay into the state treasury to the credit of the general fund all license fees deposited under this article during the preceding month and [seventy-five] *fifty* per centum of the balance to his credit in such bank, banking house or trust company at the close of business on the last day of the preceding month on account of taxes deposited during such month. Moneys paid into the state treasury pursuant to this subdivision shall be appropriated and used for the construction, maintenance and repair of highways and bridges under the direction of the superintendent of public works.

4. The comptroller shall on the tenth day of July and quarterly thereafter on the tenth day of the month, distribute and pay the remaining moneys to his credit in such bank, banking house or trust company at the close of business on the last day of the preceding month, as follows: (a) to the comptroller of the city of New York [twenty], *ten* per centum thereof; *and to the treasurer or other similar financial officer of each other city and village of the state, such portion of thirty per centum of such remaining moneys as the total mileage of improved public highways in such city or village, not including state and county highways, bears to the total mileage of the improved public highways in the cities and villages of the state, not including state and county highways; and* (b) to the county treasurer of each county outside of the city of New York such portion of the remainder as the total mileage of public highways in such county, [outside of cities and incorporated villages,] not including state and county highways, bears to the total mileage of public highways in the state, [outside of cities and incorporated villages and] not including state and county highways. The superintendent of public works, in due time for the apportionment of such moneys, shall certify to the department of taxation and finance such relative mileage. The department of taxation and finance, in due time for the distribution thereof, shall certify to the comptroller the amount which *each* such city, *village* and [each such] county [are severally] is entitled to receive hereunder, and upon verification and approval of such apportionment by him the comptroller shall distribute such shares in accordance with this subdivision.

5. The amounts so paid to the comptroller of the city of New York shall be paid into the general fund of such city for the

reduction of taxation in such city. [(a) Until January first, nineteen hundred thirty, moneys received by the county treasurer of any county pursuant to this section, shall be used as follows: For the permanent construction or maintenance of town highways as improved by county aid under the provisions of sections three hundred and twenty and three hundred and twenty-a of the highway law and county roads as improved by general or special law, or for the permanent construction or improvement of town highways, as defined by the highway law, of a type of pavement as defined by the board of supervisors and approved by the superintendent of public works. The county treasurer shall, upon receipt of such moneys, keep an accurate record thereof, and shall furnish the board of supervisors of the county, upon the request by it, with a certified statement of such receipts. The board of supervisors of the county shall, at a regular or special meeting and by a majority vote, allot such moneys to one or more of the towns within such county, and shall by resolution appropriate for the use of such town or towns the moneys so allotted or notify the county treasurer to credit the amount so allotted for the cost of a county aid highway or county road as herein provided to the county aid highway or county road fund. If credited to the county aid highway or county road fund as herein provided, the board of supervisors may use such money to continue the construction or improvement of highways within the limits of an incorporated village which is improved pursuant to the provisions of section three hundred and twenty, three hundred and twenty-a or three hundred and twenty-b of the highway law, provided the improvement within the village shall be of the same width and type of construction as the county aid highway in the town, unless a greater width or different type of construction is desired by the village. The additional expense caused by the increased width or different type, or both, if any, shall be borne by the village. Any such street or highway when completed in a village, shall thereafter be repaired and maintained by the village wherein the street or highway is located, in the same manner as other village streets or highways. A certified copy of such resolution shall be filed with the county treasurer of such county, with the superintendent of public works, with the state comptroller and with the town clerk of the town in which such allotment is made. The places and the manner in which such moneys shall be expended shall be determined by the board of supervisors subject to the approval of the superintendent of public works in accordance with the provisions of this subdivision or of section three hundred and twenty-b of the highway law, providing the money is used to pay the cost or part thereof of a county aid highway or county road,

otherwise the money so allotted shall be expended in accordance with the written agreement as provided by section one hundred and five of the highway law. Upon such approval and after written notice thereof has been filed with the county treasurer, and after the supervisor of the town to which such allotment is made has given a bond in accordance with the provisions of section one hundred and four of the highway law, providing the money is allotted in such manner, the county treasurer shall pay to the supervisor of such town or towns the amount to which each is entitled or credit the amount to the county aid highway or county road fund as determined and indicated by such resolution. A statement of the receipts and expenditures of moneys paid to a town shall be included in the report required by section one hundred and seven of the highway law. A statement of the receipts and expenditures of moneys credited by the county treasurer to the county aid highways or county road fund shall be printed in the annual proceedings of the board of supervisors. The provisions of section one hundred and eight of the highway law shall apply as to the method of keeping accounts, the forms, blanks and orders used, and the filing of records in the town clerk's office where moneys are paid to the supervisor as provided in the highway law, otherwise the moneys shall be expended in accordance with sections three hundred and twenty, three hundred and twenty-a and three hundred and twenty-b of the highway law, or special law, for the construction and improvement of county roads.

(b) On and after January first, nineteen hundred thirty, moneys received by the county treasurer of any county pursuant to this section shall be placed in the state aid fund provided for by section three hundred and twenty-b of the highway law, added by laws of the year nineteen hundred twenty-nine, to be used for the purposes of such section. *The amounts so paid to any financial officer of any other city or village shall be used for the construction, reconstruction, maintenance or repair of streets or highways therein, not including state and county highways. The amounts so paid to the county treasurer of any county shall be placed in the county road fund described in subdivision five of section three hundred twenty-b of the highway law, as added by chapter three hundred sixty-two of the laws of nineteen hundred twenty-nine and last amended by chapter five hundred sixteen of the laws of nineteen hundred thirty-four, to be used for the purposes set forth in such section.*

§ 2. Nothing in this act shall be construed to affect the provisions of subdivision three of section two hundred and eighty-four-a of the tax law, as added by chapter two hundred and twenty-seven

of the laws of nineteen hundred thirty-three and amended by chapter four hundred and thirteen of the laws of nineteen hundred thirty-four.

§ 3. This act shall take effect July first, nineteen hundred thirty-six.

AN ACT to amend the tax law, in relation to collection of taxes and fees of collectors

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section fifty-nine of chapter sixty-two of the laws of nineteen hundred nine, entitled "An act in relation to taxation, constituting chapter sixty of the consolidated laws," as last amended by chapter two hundred and eighty-six of the laws of nineteen hundred twenty-six, is hereby amended to read as follows:

§ 59. Tax-roll and collector's warrant. On or before December fifteenth in each year, or such date as may be designated by a resolution of the board of supervisors of any county, not embracing a portion of the forest preserve, not later, however, than the first day of February in each year, the board of supervisors shall annex to the tax-roll a warrant under the seal of the board, signed by the chairman and clerk of the board, commanding the collector of each tax district to whom the same is directed to collect from the several persons named in said tax-roll the several sums mentioned in the last column thereof, opposite their respective names, on or before the first day of the following February, where the same is annexed on or before the fifteenth of December, in each year as above provided. But where, however, the time of annexing the same and performing the several duties herein imposed is deferred to a later date by resolution as aforesaid, then on or before the [first day of May,] *sixty day period immediately* following the said later date, and further commanding him to pay over on or before the said first day of February or [first day of May] *at the expiration of such sixty day period*, as the case may be, if he be a collector of a city or a division thereof, all moneys so collected appearing on said roll to the treasurer of the county, or if he be a collector of a town:

1. To the supervisor of the town, all the moneys levied therein for the support of highways and bridges, moneys to be expended by overseers of the poor for the support of the poor and moneys to defray any other town expenses or charges.

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2. To the treasurer of the county, the residue of the moneys so to be collected.

If the law shall direct the taxes levied for any locality for special purpose in a city or town to be paid to any person or officer other than those named in this section, the warrant shall be varied so as to conform to such direction. The warrant shall authorize the collector to levy such taxes by distress and sale, in case of non-payment. The corrected assessment-roll, or a fair copy thereof, shall be delivered by the board of supervisors to the collector of the tax district on or before December fifteenth, in each year, unless another date is designated by the board of supervisors, in the manner above specified, then in that event, on or before such date so designated.

§ 2. Section fifty-nine-b of such chapter as added by chapter four hundred and sixty-three of the laws of nineteen hundred thirty-three and amended by chapter four hundred and nine of the laws of nineteen hundred thirty-four, is hereby amended to read as follows:

§ 59-b. Payment of taxes in installments. Notwithstanding any of the provisions of this chapter, the board of supervisors of any county may, by resolution duly adopted prior to the annual tax levy in any year by two-thirds vote of all members elected to the board, determine that, thereafter, until such action be rescinded by such board, every tax in excess of twenty dollars, levied pursuant to section fifty-eight of this chapter, upon property situate in such county, may be paid in two equal installments, as follows: The first installment on or before the first day of February, where the warrant is annexed to the assessment-roll on or before the fifteenth day of December, or, if the warrant is annexed at a later date, as above provided, on or before the [first day of the following May] *expiration of a sixty day period immediately following such later date*; and, provided the first installment shall have been so paid, the second installment, with interest of one-half of one per centum for each month or fraction of a month from the said first day of February or [the said first day of May] *after the expiration of such sixty day period*, as the case may be, to the date of payment of such second installment, in addition thereto, on or before a certain date (which date shall be specified in such resolution) which shall not be later than the first day of August following such first day of February [or first day of May] *or following such sixty day period*. If such resolution be adopted by the board of supervisors of such county, such taxes thereafter levied therein may be so paid and tax warrants thereafter issued by such board to collecting officers for

the collection thereof shall, in addition to the other matters required by law, so provide. Each such warrant shall further command the collecting officer of a town in such county, to whom the same is directed, to pay over, on or before the date specified in such resolution as the date on or before which the second installment must be paid, all moneys collected by him to: (a) the supervisor of the town, all the moneys levied therein for the support of highways and bridges, moneys to be expended by welfare officials for the support of the poor and moneys to defray any other town expenses or charges, and (b) the treasurer of the county, the residue of the moneys so collected. If such resolution be adopted, the notice required to be given by the collector pursuant to section sixty-nine of this article shall state that payment may be made in installments as aforesaid, and shall specify one or more convenient places in the tax district where he will attend from nine o'clock in the forenoon until four o'clock in the afternoon, at least three days in each week for the two weeks preceeding the final date for payment of the second installment, for the purpose of receiving the same. The fees for collection of such second installment shall be the same as if such installment had been paid within thirty days from the delivery of the warrant to the collector. If any tax, the first installment of which shall not have been paid within the time hereinbefore specified, shall be paid to the collecting officer after the time limited for paying such first installment, there shall be paid, in addition to the tax, interest of one per centum thereof for each month or fraction of a month that the same shall have remained unpaid after the time limited for paying the first installment. The return of a collecting officer to the county treasurer of unpaid taxes, required under section eighty-two of this chapter, in case the second installment of any tax shall not have been paid, need not set forth that the collecting officer has not, upon diligent inquiry, been able to discover any personal property out of which the same could be collected by levy and sale, and it shall not be the duty of such collecting officer to enforce such installment by levy upon and sale of personal property. If such a resolution be adopted, and any tax charged on real estate is returned to the county treasurer, if such tax, with interest thereon at the rate of ten per centum per annum, computed from the first day of February, after the same is levied, shall remain unpaid for one month after such return is made, such county treasurer shall advertise and sell such real property for such tax and interest and the expenses of such sale in accordance with the provisions of article seven of this chapter, except that such county treasurer shall cause the publication of the list of real property liable to be sold and the notice of sale to

be commenced immediately after the expiration of such one month, and the time for the sale, issuance of certificates of sale, giving of notices to redeem, execution of tax deeds, redemption of the property, and all other acts or proceedings in the collection of such taxes by sale of the real property, shall be correspondingly adjusted; and all of the provisions of such article (so far as they are applicable or can properly be made applicable) shall otherwise apply to such sales or other acts or proceedings; and, except as so modified as to time, the powers and duties of the state or municipalities or state or local officials, and the rights, remedies and obligations of owners, occupants, tax sale purchasers, grantees or others, under such article, shall be the same as in such article provided. Any provisions of this chapter, which apply to the collection of general property taxes (either by the collecting officer of the tax district or the county treasurer) when collected otherwise than pursuant to such a resolution and warrant, which are applicable or can properly be made applicable to the collection of taxes pursuant to such a resolution and warrant, shall apply to the collection of taxes under the latter circumstances with the same force and effect as under the former.

§ 3. Section eighty-one of such chapter as last amended by chapter four hundred and sixty-six of the laws of nineteen hundred thirty-three, is hereby amended to read as follows:

§ 81. Fees of the collector. On all taxes paid within thirty days from the date of notice that he has received the roll, the collector shall be entitled to receive, if the aggregate amount shall not exceed two thousand dollars, two per centum, and otherwise one per centum, in addition thereto. On all taxes collected after the expiration of such period of thirty days *and on or before the first day of February or within a period of sixty days from the time of annexing the warrant of the board of supervisors, where such annexation has been deferred to a date later than December fifteenth as provided by section fifty-nine of this chapter, or on or before the date fixed for the payment of any installment thereof*, the collector shall be entitled to receive five per centum in addition thereto; provided, however, that where the notice and statement of taxes is mailed to an owner of real property pursuant to section seventy of this chapter fees at the rate of five per centum upon such taxes shall in no case be allowed until twenty days after mailing such notice and statement. *Provided, further, that when taxes are paid to the collector after the first day of February or after the expiration of such sixty day period, as the case may be; or where taxes are paid to a collector in installments, pursuant to a resolution adopted as provided by section fifty-*

nine-b of this chapter, after the date fixed for the payment of such installment; and prior to the return of unpaid taxes to the county treasurer, the collector shall not be entitled to have for his own use any fees for such collection, and the fees to which he would have been entitled prior to the first day of February, the expiration of such sixty day period or the date fixed for the payment of an installment of the tax, as the case may be, shall be collected by him and shall be paid over to, and be the property of, the town or city in which the tax was levied.

Notwithstanding any of the provisions of the chapter, the town board of any town in a county having a population between three hundred fifty thousand and four hundred thousand as shown by the last [state] federal census may by resolution provide that the collector of the town shall be paid a salary fixed by it and, in such case, the fees on taxes collected may be fixed by such board and shall belong to the town, but such fees shall not exceed the fees provided by this section. The fees on taxes collected provided by this section shall prevail unless the town board fixes other fees.

§ 4. This act shall take effect immediately.

AN ACT to amend the tax law, in relation to the review of assessments and the establishment of a board therefor

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Chapter sixty-two of the laws of nineteen hundred nine, entitled "An act in relation to taxation, constituting chapter sixty of the consolidated laws," is hereby amended by adding thereto two new sections, to be sections twenty-seven-a and twenty-seven-b, to read, respectively, as follows:

§ 27-a. County board of review of assessments. The board of supervisors of each county in the state may, by the concurring vote of a majority of the supervisors elected to such board, determine that there shall be, in such county, a county board of review of assessments. Such board shall consist of two members to be appointed by the county judge or judges, both of whom shall be residents of the county, and not members of the board of supervisors, or, if the board of supervisors shall so determine, the board of review of assessments may consist of three members to be appointed in the following manner: two to be appointed by the county judge or judges both of whom shall be residents of the county, and not members of the board of supervisors; and the third,

who shall not be a resident of, or a taxpayer in, such county, to be appointed by the board of supervisors. Each member of the board of reviews shall receive an annual salary of one thousand dollars in addition to his actual and necessary traveling expenses in attending meetings of the board. Such salary shall be payable in equal quarterly installments.

Such board shall meet for the purpose of hearing complaints and objections to assessments on each Tuesday and Wednesday, between the hours of nine o'clock in the morning and five o'clock in the afternoon, occurring within the fifteen days next succeeding the day for hearing complaints of assessments by the local board of assessors, as provided by section thirty-seven of this chapter; but the board may, for the purpose of carrying out the provisions of this chapter, and after receiving an application for a hearing therefor, designate any day within such fifteen day period as a day for hearing a particular complaint or objection.

Any person assessed or whose property is assessed upon any assessment-roll in such county, claiming to be aggrieved by any assessment for property therein, or any person authorized to make a statement, as herein provided, and who has knowledge of the facts stated therein, may appear personally before, or file a statement with, such board stating, under oath, the respect in which the assessment complained of is incorrect, unjust, unequal or inequitable. The board may hear such complaint or objection forthwith or may, in its discretion, designate a day for such hearing as provided by this section.

§ 27-b. Powers and duties of board of review. The board of review of assessments shall have exclusive jurisdiction of, and shall have and perform all the powers and duties relating to, the revision, correction and confirmation of assessments assessed in any part of such county, as herein provided. Such board shall have the power to administer oaths, take testimony and hear proofs, issue subpoenas and examine witnesses in relation thereto, and may confirm such assessments or refer the same back to the local board of assessors for revision and correction in such respects as it may determine. The revision or correction of such assessments shall be made without delay, so that unless the same are referred back for revision or correction, they shall be confirmed within thirty days from the time they shall, respectively, be presented for confirmation, revision or correction; and if not so confirmed or referred back they shall be deemed to be confirmed after the expiration of thirty days after the same shall be, respectively, so presented.

If the board shall refer such assessment back to the local board, it shall specify what revision or correction it has determined to be necessary for a just and equitable assessment, and the local board of assessors shall forthwith revise or correct such assessment to conform to the board's determination.

The board may make, and from time to time alter, such rules and regulations, not inconsistent with the provisions of this chapter, as it may deem necessary for the conduct of hearings.

§ 2. This act shall take effect January first, nineteen hundred thirty-six.

AN ACT to amend the vehicle and traffic law, in relation to the disposition of motor vehicle fees

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Subdivisions three and four of section seventy-three of chapter fifty-four of the laws of nineteen hundred twenty-nine, entitled "An act relating to motor vehicles, motor cycles, and highway traffic, constituting chapter seventy-one of the consolidated laws," the latter subdivision as amended by chapter three hundred and sixty-two of the laws of nineteen hundred twenty-nine, are hereby amended to read as follows:

3. **[The]** *On or before the tenth day of each month the* comptroller, after reserving sufficient to provide at all times a fund in his hands of five thousand dollars out of which he shall pay any refund under this chapter, approved by him and by the commissioner, shall **[on or before the tenth day of each month]** *from the money so deposited* pay: (a) to the department of taxation and finance **[seventy-five]** *fifty* per centum of the balance to his credit in such bank, banking house or trust company, on account of fees collected under this chapter at the close of business on the last day of the preceding month; **[and from the moneys so deposited shall pay]** (b) to the treasurer of each county **[twenty-five]** *outside of the city of New York* *fifty* per centum of such fees collected *during the preceding calendar month* *from residents of such county* **[during the preceding calendar month. In the city of New York such payment shall be made through the chamberlain of such city on account of all counties included therein]** *not residing within the boundaries of a city or village, and twenty-five per centum of such fees collected during the preceding calendar month from residents of such county residing within the boundaries of a city or village;*

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and (c) to the chamberlain of the city of New York fifty per centum of such fees collected during the preceding calendar month from residents thereof. In addition the comptroller shall, on the tenth day of July and quarterly thereafter on the tenth day of the month, distribute and pay from the remaining moneys so deposited and unreserved, to the treasurer or corresponding financial officer of each city and village in the state except the city of New York, twenty-five per centum of such fees collected during the three preceding calendar months from residents of such city or village.

4. All moneys paid into the state treasury pursuant to this article shall be appropriated and used for the construction, reconstruction, maintenance and repair of highways and bridges, under the direction of the superintendent of public works. All moneys received by the chamberlain of the city of New York, pursuant to this article, shall be paid into the treasury of the city to the credit of the general fund. *All moneys paid by the comptroller to the financial officer of any other city or village pursuant to this article shall be used for the construction, reconstruction, maintenance or repair of streets or highways therein, not including state and county highways.* All moneys received by the county treasurer of any county pursuant to this article shall be placed in the [state aid] county road fund [provided for by] *described in subdivision five of section three hundred twenty-b of the highway law, as added by chapter three hundred sixty-two of the laws of nineteen hundred twenty-nine and last amended by chapter five hundred and sixteen of the laws of nineteen hundred thirty-four, to be used [only] for the purposes [of] set forth in such section.*

§ 2. This act shall take effect July first, nineteen hundred thirty-six.

AN ACT to amend the town law, in relation to the town superintendent of highways

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Paragraph (b) of subdivision six of section twenty of chapter six hundred and thirty-four of the laws of nineteen hundred thirty-two, entitled "An act relating to towns, constituting chapter sixty-two of the consolidated laws," as added by chapter

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seven hundred and ninety-two of the laws of nineteen hundred thirty-four, is hereby amended to read as follows:

(b) At least one hundred fifty days prior to any biennial town election, the town board of any town in which the elective office of town superintendent of highways shall exist, may, *and, upon the filing with the town clerk of a petition therefor signed by electors of such town equal in number to at least ten per centum of the entire number of votes cast for supervisor in such town at the preceding biennial town election, shall adopt a resolution, subject to a permissive referendum, that the office of town superintendent of highways shall be an appointive office in such town.* Every elector of the town shall be entitled to vote at any *such* referendum [held thereon] pursuant to the provisions of article seven of this chapter. If the town board shall have adopted such a resolution and no petition shall have been filed within the time specified in article seven for a referendum thereon, or, if a majority of the votes cast on any such proposition submitted pursuant to the provisions of article seven be in the affirmative, the office of town superintendent of highways shall thereafter be an appointive office in such town and no town superintendent of highways shall be elected at the succeeding biennial town election, and upon the expiration of the term of office of the town superintendent of highways for whom no successor shall be elected, the town board shall appoint a town superintendent of highways [who shall take and hold office for the term provided by this chapter]. *Such town superintendent of highways shall forthwith take and hold office for a term of two years and until his successor is appointed, and each such successor shall be similarly appointed for a like term.*

§ 2. This act shall take effect immediately.

AN ACT to amend the town law, in relation to the dissolution of certain towns

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Chapter six hundred and thirty-four of the laws of nineteen hundred thirty-two, entitled "An act relating to towns, constituting chapter sixty-two of the consolidated laws," is hereby amended by inserting therein a new article, to be article five-a, to read as follows:

ARTICLE 5-A

DISSOLUTION OF CERTAIN TOWNS

Section 79-a. Dissolution of certain towns.

§ 79-a. Dissolution of certain towns. 1. Any town having no bonded indebtedness may be dissolved and may be annexed to and become a part of an adjoining town in the same county, upon compliance with the following conditions:

a. The submission at a special or biennial town election in the town proposed to be dissolved of a proposition, in the manner provided by article six, for the dissolution of such town and the annexation of the territory therein to a specified adjoining town in the same county, and the approval of such proposition by a majority of the electors voting thereon at such election.

b. The submission at a special or biennial town election in such adjoining town, at the same time as the proposition provided for in the last preceding paragraph is submitted, of a proposition, in the manner provided by article six, for the annexation of the territory of the town proposed to be dissolved, and the approval of such proposition by a majority of the duly qualified electors voting at such election.

2. If such proposition be so approved and adopted, the dissolution and annexation therein provided for shall become effective at the expiration of the thirty-first day of December of the odd numbered year next succeeding the year in which such propositions are so approved and adopted except in the county of Broome where such dissolution and annexation shall become effective at the expiration of the next succeeding even numbered year. Provided, however that such dissolution or annexation shall not affect a fire district or other special improvement district in the territory to be annexed. No election of town officers shall be held in the town so to be dissolved during the year immediately preceding the time such dissolution becomes effective, and the terms of office of all town officers of such town shall expire when such dissolution becomes effective, except justices of the peace who shall continue in office until the expiration of the term for which they were elected or appointed and who shall exercise all the powers and duties of and be entitled to compensation as a justice of the peace of the town to which such dissolved town is annexed, provided that they shall not be members of the town board of such town. No successors to such justices of the peace of the town so dissolved shall be elected or appointed.

3. All the property and assets, real and personal, of a town so dissolved, shall become the property and assets of the town to

which it is annexed, and all debts and charges of a town so dissolved shall be the liability of and be paid by the town to which it is annexed. All funds and sums of money held by such a town so dissolved or any officer thereof to the credit of such town shall be paid to the supervisor of the town to which such dissolved town is annexed. All the books, records and documents of or on file with the town officers of a town so dissolved, shall be turned over at the expiration of their terms of office to appropriate officers of the town to which such territory is annexed.

4. In case of dissolution and annexation as herein permitted, in the year at the end of which the dissolution and annexation become effective, the retiring supervisor of the town to be so dissolved shall present the assessment roll of such town, as completed by the assessors thereof, to the board of supervisors of the county and such board of supervisors shall cause each of the assessments thereon to be transferred and added to the assessment roll of the town to which such dissolved town is to be annexed, consolidated and treated as one tax roll and each of the pieces of property and all of the assessments so transferred shall thenceforth, for tax purposes, be part of the taxable property and assessments of the town to which such dissolved town is to be annexed.

5. In case of dissolution and annexation as herein permitted, the town board of the town to which the territory of the dissolved town is annexed shall make a proper revision of the election districts in such town.

§ 2. This act shall take effect immediately.

AN ACT to amend the town law, in relation to collectors of taxes and the collection of school district taxes

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section twenty-five of chapter six hundred and thirty-four of the laws of nineteen hundred thirty-two, entitled "An act relating to towns, constituting chapter sixty-two of the consolidated laws," as last amended by chapter seven hundred and ninety-two of the laws of nineteen hundred thirty-four, is hereby amended to read as follows:

§ 25. Oaths of office and undertaking. Before he enters on the duties of the office, and within thirty days after he shall have been notified of his election or appointment, every town officer shall take and subscribe before an officer authorized by law to administer

EXPLANATION — Matter in *italics* is new; matter in brackets [] is old law to be omitted.

oaths in his county, the constitutional oath of office and such other oath as may be required by law, which shall be administered and certified by the officer taking the same without compensation, and within eight days to be filed in the office of the county clerk.

Each supervisor, town clerk, collector, receiver of taxes and assessments, justice of the peace, constable, town superintendent of highways, and such other officers and employees as the town board may require, before entering upon the duties of his office, shall execute and file in the office of the clerk of the county in which the town is located, an official undertaking, conditioned for the faithful performance of his duties, in such form, in such sum and with such sureties as the town board shall direct and approve and such approval shall be indicated upon such undertaking. Such undertaking shall not be recorded unless the town board of the town shall adopt a resolution so requiring and shall indicate such requirement upon such undertaking. The undertaking of the supervisor shall be further conditioned that he will well and truly keep, pay over and account for all moneys and property, including any special district funds and the local school fund, if any, belonging to his town and coming into his hands as such supervisor. *The undertaking of the receiver of taxes and assessments shall be further conditioned that he will well and truly keep, pay over and account for all moneys and property coming into his hands as such receiver of taxes and assessments, including all school district taxes, and such undertaking shall be in lieu of any other bond or undertaking otherwise required by law in the collection of such school district taxes and the proper accounting therefor, and the trustees of every school district for which such receiver of taxes and assessments shall act as collector shall have and may exercise the same powers and remedies with respect to such undertakings as is given them with respect to the official bond of the collector by the provisions of article nine of the education law or by the provisions of any other general or special law.* The town board at any time may require any such officer or employee to file a new official undertaking for such sum and with such sureties as the board shall approve. In addition, the town board may require any town officer depositing funds or moneys of the town to file a depository bond indemnifying the town against any loss thereof. The town board may by resolution determine that any such undertaking or bond shall be executed by a surety company authorized to transact business in the state of New York and the expense thereof shall be a charge against the town. The filing of such oath and undertaking, when required, shall be deemed an acceptance of the office. The county clerk shall notify the town board in writing of the expiration of any undertaking or bond filed in his office pur-

suant to this section, at least thirty and not more than sixty days prior to the date of expiration thereof.

A neglect or an omission to take and file such oath, or a neglect to take and file within the time required by law such undertaking, when required, except in the case of justices of the peace, shall be deemed a refusal to serve and the office may be filled as **in case of vacancy**. The undertaking of a town officer provided by this section shall be in addition to any undertaking otherwise required by law.

§ 2. Section thirty-seven of such chapter, as last amended by chapter seven hundred and ninety-two of the laws of nineteen hundred thirty-four, is hereby amended by adding thereto a new subdivision, to be subdivision two-a, to read as follows:

2-a. It shall be the duty of the collector of taxes to receive and collect all state, county, town and school taxes, and all assessments that may be levied or assessed in the town, and all fees thereon prescribed by law, including all other moneys provided by law to be paid to the town tax collector or school district collectors. Such collector shall pay to the officers or persons specified in his warrant as prescribed by law, the sums required in such warrant to be paid to them respectively, except that all school district moneys collected shall be deposited to the credit of the school district in or with a bank or trust company designated from time to time by the board of education or trustees of the school district, and shall notify the clerk of such board thereof.

§ 3. Section thirty-eight of such chapter is hereby amended to read as follows:

§ 38. Certain offices abolished. 1. In towns of the first class the offices of collector and of school district collector are abolished from and after the beginning of the term of office of the first receiver of taxes and assessments under this chapter, and no such collector or school district collector shall be chosen at any time to succeed the collectors in office when the term of such receiver begins. Upon the taking of office by the first receiver of taxes and assessments as provided herein, the town tax collector and each school district collector shall surrender and deliver to such receiver all tax warrants, assessment rolls, books, papers, writings and all other documents in his possession as such officer. All provisions of law applicable to town tax collectors or school district collectors, not inconsistent with the provisions of this article, are hereby made applicable to such receiver and such receiver shall continue to collect all fees and penalties which

such collectors, or either of them, would collect were it not for the provisions of this article.

2. In towns of the second class the office of school district collector is abolished from and after the beginning of the next term of office of the collector of taxes after this act shall take effect, and no such school district collector shall be chosen at any time to succeed the collector in office when such term of office of such collector of taxes begins. Upon the taking of office by such collector of taxes as provided herein, each school district collector shall surrender and deliver to such collector all tax warrants, assessment rolls, books, papers, writings and all other documents in his possession as such officer. All provisions of law applicable to school district collectors, not inconsistent with the provisions of this article, are hereby made applicable to such collector and such collector shall continue to collect all fees and penalties which such school district collector would collect were it not for the provisions of this article.

§ 4. This act shall take effect immediately.

ORGANIZATION AND DEVELOPMENT OF COUNTIES AND TOWNS IN NEW YORK STATE, 1665-1934

Three hundred years have elapsed since the first subdivisions of government were established in what came to be New York State. Before the coming of settlers the land was under the control and subject to the laws or customs of the various Indian tribes or nations.

The year 1609 marks the entrance of the white man into this virginal territory in the persons of Henry Hudson and Samuel de Champlain. Beginning in 1614 the first white settlements were made by the Dutch on Long Island and on Staten Island, and along the Hudson river north to Fort Orange or Albany where, in 1624, the first Dutch colony was established. These early New Netherland settlements were, for the most part, small in numbers—trading centers or posts of the Dutch West India Company; and later, in 1664, were taken over by the English.

Dutch and English Towns, 1645-1664

The Dutch, unlike the English, were not a colonizing people. Trade was the motivating thought back of their attempts to found settlements in the New World. However, during the forty years of the Dutch regime, 1624-1664, they had a well-established local governmental administration of villages and towns. Both the Dutch and English territories on Long Island were organized into villages

and towns; there was no combination of these into counties until after the conquest of the Dutch by the English in 1664.

On Long Island there were the five Dutch towns of Breucklen (Brooklyn), 1646; Midwout (Flatbush), 1654; Amersfoort (Flatlands), 1654; Nieuw Utrecht (New Utrecht), 1661; and Boswyck (Bushwyck), 1661. Alongside these five Dutch towns were five English towns, which appear to have been incorporated by the Dutch and subject to their rule until 1664. These English towns were: Hempstead, 1664; Flushing, 1645; Gravesend, 1645; Newtown (Middleburgh, Mespeth), 1652; and Jamaica (Rustdorp), 1656.

There was no attempt to organize these villages and towns into shires or counties until after the English conquest of the Dutch in 1664. On March 12, 1664, Charles II, by letters patent, granted the country occupied by the Dutch, together with Long Island, to his brother James, the Duke of York and Albany. By reason of these letters patent the Duke of York commissioned Colonel Richard Nicolls as Deputy Governor of the Colony of New York. On March 1, 1665, the Deputy Governor convened, at Hempstead, Long Island, a meeting of two deputies from every town on the Island and two from Westchester for the purpose of promulgating the Duke of York's Laws organizing the government of the Colony and settling the limits of the several towns. The provisions in the "Duke's Laws," with respect to town boundaries are as follows:

"That every Town shall sett out their Bounds within twelve Months after their Bounds are granted, and that when their Bounds are once set out; once in three years, three of the Over-seers of the town Appointed by the next Justice, shall Appoint with the Adjacent Towns the Auncientest Town to give notice to the neighbours Towns to go the Bounds betwixt their said Towns and renew their Marks, The Time of preambulation to be between the 20th and last (the word 'Day' here occurs in Roslyn copy) of February and at the charge of each particular Town upon the penalty of five pounds for every Town that shall neglect the same.

"If any particular (the words 'mans' here occurs in Roslyn copy) Town lott or Lands lying in Common with others shall refuse to go to the Bounds between his lands and other mens once a year, being requested thereunto upon one weeks warning he shall forfeit ten shillings for every day so neglected one half to the party moving thereto, And the other half to the Town.

"And whereas many Contentious Suites do arise about the bounds, Limits and titles to lands appertaining to Towns or particular persons occasioned much through the unskilfulness

or fraud of pretended Surveyors, for prevention whereof for the future, No Surveyor of Lands shall give a plott of any lands Surveyed by him unto any other person or persons whatsoever, than such as Employed them, untill six Months after such Plott is drawn according to its Survey, And that one Plott so drawn describing the bounds and Limits of the Town shall be kept in the Records of each particular Town, and another plott so drawn and delivered to the Clark of that Court of Sessions to which that Town Relates, within Seven Months after the Survey shall be made."

In the Duke of York's Laws of March 1, 1665, the following towns are noted:

East Hampton	Brookland
South Hampton	Flat Bush
Southold	Flat Land
Seatalecott	Hempstead
Huntington	Jamaica
Oyster Bay	Flushing
Westchester	Utrecht
New Towne	Gravesend
Bushwick	

An interesting provision in this, the first of the town laws or regulations for the Colony, is the requirement for the triennial perambulation or the walking along the lines of the town, in order to inspect its boundaries, of a committee of three overseers. This initial law also made careful provision for a proper survey of each town and for the preservation of the plat of such survey in the town records and the filing of a second plat with the clerk of the Court of Sessions. Interest in walking the bounds and in making careful surveys apparently lessened as is evidenced by later enactments in 1670 and 1672.

An amendment to the Duke's Laws, in September and October 1665, provided, further, for the recording of town boundaries, as follows:

"All Lands, Pattents and Bounds and limits of Townes are to bee Recorded in the Office of Records at New Yorke as well as in each Particular Towne, and at the sessions."

By an ordinance, made and confirmed at the General Court of Assizes held in New York, October 5 to 8, 1670, it was ordered:

"That ye law for the perambulation of ye bounds and lymitts of ye Towns be diligently attended under ye penalty in ye laws prescribed, of which an Account is to be given to ye next Court of Sessions."

That the various towns were negligent in attending to their boundaries, appears from a further order issued by the General Court of Assizes between October 2 and 7, 1672. This order commanded as follows:

“That the Boundaries of Townes be attended as the Law and their respective Patents doth direct, and that the Perambulacon bee made accordingly, in which if any Deficiency shall appear at either of the courts of Sessions to bee held in the Month of June next, the Towne soe failing shall forfeite the Sum of Ten pounds to the Publick.”

First Division of Province into Counties, 1683

These early measures, from 1665 to 1672, were concerned wholly with towns and town boundaries. It is not until 1683 that the term “County” appears in Colonial legislation. On October 30, 1683, at the “First General Assembly, of the Colony, held at Fort James in the City of New York,” an act was passed with respect to the powers of the “Governour, Councill and Representatives;” and also including therein a charter of liberties or bill of rights. It is in the provision relating to the apportionment of members to the “General Assembly” that the term “County” occurs. The Act states:

“That the persons to be Elected to sitt as representatives in the Generall Assembly from time to time for the severall Cityties townes Countyes Shires or Divisions of this province and all places within the same shall be according to the propercon and number hereafter expressed.”

Two days later, November 1, 1683, an Act was passed, the first of its kind, for the organization of the Province of New York into counties. The metes and bounds were not used in the description of the counties erected by this first Act, but they were distinguished by a statement of the towns or districts included in them. This Act, in its original form, is given here in full, as follows:

“AN ACT to divide this province & dependences into shires and Countyes.

(Passed, November 1, 1683.)

“Having taken into Consideracon the necessity of dividing the Province into Respective Countys for the better governing and settling Courts in the same. Bee it enacted by the Governor Councill and Representatives, and by the Authority of the same, Thatt the said province be divided into twelve countys as followeth.

“The Citty & County of New York, to containe all the Island commonly called Manhatans Island, Mannings Island, and the two Barne Islands, the Citty to bee called as itt is, New York, and the islands above specified the County thereof.

“The County of Westchester to contayn West and Eastchester Brox Land Fordham Annehooks Neck Richbells, Minfords Island, and all the land on the Maine to the Eastward of Manhatans Island as farre as the Government extends and the younkens land, and Northward along Hudsons river as farr as the High Land.

“The County of Ulster to conteyne the towns of Kingston, Hurly and Marbletowne, ffox hall & the new Pallz & all the Villages, neighbourhoods, and Christian habitacons on the West side of Hudsons River from the Murderers Creeke near the high Lands to the Sawyers Creeke.

“The County of Albany to conteyne, the town of Albany the County of Renslaerswyck, Schonecheda, and all the Villages, neighbourhoods and Christian Plantacons on the East side of Hudsons river from Roelof Jansens creeke, and on the West side from Sawers Creeke to the Sarraghtoga.

“The Dutchess’s County to bee from the bounds of the County of Westchester, on the South side of the High-lands, along the East side of Hudsons River as farre as Roelof Jansens Creeke, & Eastward into the woods twenty miles.

“The County of Orange to beginne from the Limmittd or bounds of East and West Jersey, on the West side of Hudson’s River, along the said River to the Murderers creeke, or bounds of the County of Ulster and Westward into the woods as farr as Delaware River.

“The County of Richmond to conteyne all Staten Island Shuttters Island, and the Islands of Meadow on the West side thereof.

“Kings County to conteyne the severall towns of Boshwyck, Bedford, Brueklin, flattbush, flatlands, New Utrecht, & Gravesend with the several Settlements and plantacons adjacent.

“Queens County to conteyne the severall towns of Newtowne, Jamaica, Flushing Hempstead and Oysterbay, with the severall out farms, settlements and plantacons adjacent.

“The County of Suffolk to conteyne the severall towns of Huntington, Smithfield, Brookhaven, Southampton, Southold, Easthampton, to Montauk point, Shelter Island, the Isle of Wight, Fishers Island, & plumb Island with the severall out farms, Settlements & plantacons adjacent.

“Dukes County to conteyne the Islands Of Nantuckette, Martins Vinyard, Elizabeth Island and no mans Land.

“The County of Cornwall to containe Pemaquid, & All his Royall Highnesses Territoryes in those parts with the Islands adjacent.”

Two of the above counties noted in this original law, namely: Cornwall and Dukes, were later claimed by and surrendered to the Province of Massachusetts soon after 1693.

Second Division of the Province into Counties, 1691

In order to provide against any misunderstanding with respect to the “limitts and bounds of the respective countyes” a second act was passed October 1, 1691, for the division of the Province into shires and counties. This act contains the same counties, both in name and number as the first act of November 1, 1683, but certain new areas are added to the counties of New York, Westchester and Queens. This second Act in full is as follows:

“AN ACT to Divide this Province and Dependencies into Shires and Counties.

(Passed, October 1, 1691)

“FORASMUCH as mistakes may arise about the limitts and bounds of the respective Countyes within this Province, for Prevention whereof, Bee It Enacted By the Commander in Cheife and Council and Representatives and by the authority of the same that the said Province be Divided into twelve Countyes as followeth.

“The City and County of New Yorke to containe all the Island commonly called Manhattans Island Mannings Island the two Barne Islands *and the three Oyster Islands Manhattans Island to be called the City of New Yorke and the rest of the Islands the County.*

“The County of Westchester to containe East and Westchester Bronks Land Fordham *Mannour of Pelham* Miniford Island Richbells Neck and all the land on the Maine to the Eastward of Manhattans Island as far as the Government at present Extends and the Yonckers Land And Northwards along Hudson-River as far as HighLand.

“The County of Ulster to Containe the Townes of Kingstone Hurley and Marble Towne Foxhall and the new pallz, and all villages neighbourhoods and Christian Habitations on the west side of Hudsons River from the murderers Creek near the highlands to the Sawyers Creeke.

“The County of Albany Manour of Renslaerswyck, Schenectady and all the villages, neighbourhoods and Christian plantacons on the East side of Hudson’s River from Roeloffe Jansens Creeke and on the west side; from Sawyers Creeke to the outmost end of Saraghtooga.

“The Dutchesse County to be from the bounds of the County of Westchester, on the Southside of the high land along the East Side of Hudsons River as far as Roeloffe Jansens Creek and Eastward into the woods twelve Miles.

“The County of Orange to beginn from the limitts or bounds of East and West Jersey on the West side of Hudsons River along the said River to the murderers Creeke or bounds of the County of Ulster and westward into the woods as far as Delaware River.

“The County of Richmond to Containe all Staten Island Shutter’s Island and the Islands of Meadow on the west side thereof.

“Kings County to Containe the Severall Townes of Boswyck Bedford Breucklin Flatbush Flatlands New Utricht and Gravesend with the Severall Settlements and Plantations Adjacent

“Queens County to Containe the Severall Townes of Newtown Jamaica Flushing Hemstead and Oysterbay *with Horse neck* the Severall outfarms *Necks* Settlements and Plantations adjacent *and the Islands Called the two brother’s and Huletts Island.*

“The County of Suffolke to containe the Several Townes of Huntington Smithfield, Brookhaven Southampton Southold Easthampton to Mantank Point Shelter Island, the Isle of Wight Fishers Island and Plum Island with the Severall Outfarms Settlements and Plantations adjacent,

“Dukes County to Contain the Islands of Nantucket Martins Vineyard Elizabeth Island and No Mans Land

“The county of Cornwall to Containe Pemaquid and all the Territories in those parts with the Islands adjacent.”

From 1691, the year of the second division of the Province of New York into counties, until 1786—a period of ninety-five years—the Colonial government added five new counties to the original twelve. Cumberland, 1766; Gloucester, Tryon and Charlotte, 1772; Columbia, 1786. Of these five additions, Cumberland and Gloucester were ceded to Vermont, October 7, 1790. The county of Tryon was changed to Montgomery in 1784 and the county of Charlotte to Washington in the same year.

Third General Division of Counties—First of Towns—1788

Eleven years after becoming a state, two general laws were enacted on March 7, 1788: one for dividing the state into sixteen counties; the other for dividing the counties of the state into towns. The first Act was the third general division with respect to counties since 1683; and the second Act was the first general provision setting forth the metes and bounds of towns.

The following sixteen counties are noted in the Act of March 7, 1788, namely:

New York	Ulster
Albany	Dutchess
Suffolk	Columbia
Queens	Washington
Kings	Clinton
Richmond	Montgomery
West Chester	Cumberland
Orange	Gloucester

Two of the counties above, Cumberland and Gloucester, were ceded to Vermont on October 7, 1790—thus leaving fourteen counties. There followed, between the years 1788 and 1854, the erection of forty-six additional counties and, later, in 1898 the county of Nassau and in 1914 the county of Bronx were created. The erection of the various counties from the original twelve, in 1683, to the present sixty-two counties, and the historical development of the towns in each county are outlined, later, in two separate tables.

During the period 1683 up to 1788 the term "township" is rarely used. The local units of a county usually being described as "divisions," "districts" and "precincts"; in each of which, however, a full complement of local officers is provided and to be chosen at "town meetings" in such "divisions," "districts" and "precincts." It appears that the first Act to divide a county into "townships" is the one with respect to Washington county, enacted in 1786. Later, March 7, 1788, the first general law was enacted for the purpose of "Dividing the Counties of this State into Towns."

Colonial and Early State Surveys Indefinite

The counties, as first erected in 1683 and up to 1788, were not carefully surveyed, their boundaries were loosely defined, and but few changes made in their area during the first one hundred years. The term "survey," as applicable to counties and towns, is rarely

met with after leaving the regulations, concerning the "perambulation" and survey of town boundaries, in the "Duke of York's Laws" of March 1, 1665. It is not until 1793 that a definite purpose is manifested, by law at least, which required that new towns and the division of old towns be surveyed and their lines definitely indicated on a map.

Earlier, however, than 1793, because of certain jurisdictional matters affecting the administration of local government, we find special Acts authorizing a survey of the boundaries, between certain counties, in order to settle the points in dispute. One such Act, March 12, 1772, required a survey of the lines between the counties of Albany, Charlotte and Tryon. The judges of the inferior court of common pleas, in each of these counties, were required to, "appoint one or more surveyors with chain bearers and such other assistants as they shall deem necessary to run out and mark the lines."

In order to settle the line of jurisdiction between the counties of Albany and Ulster an Act of March 9, 1774, required that such line, "be run out and marked in the presence of two justices of the peace for the county of Albany and two for the county of Ulster, by such person as they shall appoint." A further Act, March 19, 1774, named a special commission of five persons to appoint some person to run out and mark the line of jurisdiction between the counties of Orange and Ulster. The supervisors of the districts of Rensselaerwyck and Stephen-town, in the county of Albany, by an Act of March 29, 1784, were authorized to cause a division line to be run and marked between such districts. Several similar Acts, requiring the supervisors of certain towns in the counties of Warren, Washington and Orange to cause surveys of boundary lines, were passed in 1798 and 1799.

History of Earliest Surveys

From November 1, 1683, to the year 1800, it would appear that the necessities of government and the attitude of the people did not demand and were not concerned with intensive surveys of the various counties and the townships therein. However, the Dutch grants of large land holdings to Patroons, the English grants of certain extensive land patents and manors, and the large private purchases, appear to have been surveyed by their owners. The situation, with respect to these early surveys, is outlined by Verplanck Colvin, Superintendent of the State Land Survey, in his report to the Legislature, March 4, 1886. He states as follows:

"The first surveys were made with chain and compass during the Dutch colonial period.

"Only thirty-three years after the discovery of the Hudson the office of Surveyor-General of the colony of New Amsterdam

was created, and Andries Hudde being the first incumbent (A. D. 1642). He was succeeded in office in 1648 by Claes Van Elslant, Hudde again taking office in 1654, to be followed by Peter Van Couwenhoven in 1655, who was in turn succeeded in 1657 by Jacques Corteljou, who retained his office until 1671, although the Dutch power had ceased with the capture of the colony by the English in 1664.

“The recapture of New Amsterdam in 1673 by the Dutch was but a temporary change, and we may consider that the Dutch system of surveys and measurements—differing only in their linear standards from the existing English system—came to a close with the termination of the official career of Corteljou in 1671.

“What the Dutch standards of measurement actually were at that time is not now precisely known. The state office of weights and measures contains no record relative to these measures, nor any standards that have been identified as belonging to this period. Yet the boundary lines as then marked have today to be adhered to, and the limits of the patents granted to the Van Rensselaer’s, the Coeyman’s, the Schuyler’s, Courtland’s and others, were primarily located in accordance with ancient standards, whose length we are now only able to infer from the recorded distances in the ancient deeds between land-marks now rarely to be found. The importance of a knowledge of the standards of measurement during this period will be better appreciated when it is remembered that at this time the ‘foot’ measure of Europe varied in every kingdom and principality.

“When we remember that some of the early grants were made in miles during the Dutch ascendancy, and that the mile (old measure) of the European continent is usually more than four and a half times greater than the English mile, while the English foot is, on the contrary, greater than the old standard continental average foot measure by from one-half an inch to nine-tenths of an inch, the difficulties which are met with and the caution which has to be used in restoring the ancient boundaries may be understood. Indeed the care and precaution that is required where the lines of the oldest colonial grants are being restored does not end with them, for it is probable that the surveyors of the colonial period sold or transmitted their surveying chains and other apparatus to their successors, so that where the Dutch measures ceased and the English standards prevailed is a question ever presenting itself for solution where the colonial lines are encountered;

while the introduction of such worthless measures as ropes and the like, in a few localities, occasion greater difficulties.

“Modern survey work in the region of the ancient Dutch patents is thus seen to be complicated by a lack of knowledge of the absolute standards of measurement used under the old Commonwealth, and the natural decay and disappearance of landmarks after the lapse of over two centuries. The difficulties encountered in restoring such boundaries and the location upon the new charts, the true topography within the restored limits might appear to be almost insurmountable, but, by careful study and diligent work, may gradually be made to disappear.

“During the English colonial period the office of Surveyor-General of the colony was continued, commencing with Philip Wells in 1683, and terminating—as far as the English government was concerned—with Edmund Fanning, appointed June 30, 1775.

“Compass and chain were very active during this period. Almost every piece of unoccupied territory along the Hudson River from New York to the head-waters of the river and beyond as far even as the shores of Lake Champlain, was the subject of barter, and of treaty with the Indians. The western limit of these ‘purchases’—as they were primarily called before patents had been issued by the Crown—was to the westward of the present city of Utica, the ancient Indian boundary line traversing the fields of Clinton, Oneida county, where Hamilton College now stands.

“It was during this period that the famous ‘royal grant’ was made to Sir William Johnston of the valuable lands to the north of the Mohawk river, and the Jerseyfield patent and many other tracts secured from the Indians; the last great land transaction prior to the American Revolution being the acquisition by an association of speculators, actually led by one Ebenezer Jessup, but nominally headed by two ship carpenters of New York, from whom the great tract of over eight hundred thousand acres takes its name of ‘Totten and Crossfield’s purchase.’ Ebenezer Jessup undertook to have this large area divided into townships, each of about thirty-six square miles area, for the sum of five pounds sterling per thousand acres, or about \$20,000, which was a very considerable sum at that time. The outer boundaries of the purchase were already limited to the southward and eastward by some of the existing patents, and starting from the Upper Hudson the boundaries of this great tract were hurriedly

traced with compass, and a great number of township lines marked on the trees. This was in 1772. In a few years the battles of the Revolution brought these enterprises to a close, the Crown lands were confiscated by the Revolutionary government and the English colonial period was terminated.

"The organization of the State government found the young Commonwealth exhausted by war; its treasury empty; its only wealth the lands which it had wrested from the Royal power. It was no great discovery in the statemanship which led politicians of the period to advocate the sale of these lands to meet the expenses of government, and their disposal to any one willing to purchase them became the policy of the period. The office of Surveyor-General was renewed March 20, 1781, and the old system of survey with magnetic compass and chain was resumed. Ten years later the land survey work of New York was almost brought to a close by the purchase from the State, by Alexander McComb, of that enormous tract of nearly four millions of acres which was supposed to cover nearly all that remained of the State's possessions in northern New York.

"In 1817 the attention of the State authorities was largely engrossed with the proposed construction of the Erie canal, and the decadence of the survey system of the State became more marked. As the canals increased in importance and in number, and as railroads began to be built, a proper system of civil engineering became essential to the economy of these works and to the protection of the public, so that in 1846 the office of State Engineer was created, and he was termed the 'State Engineer and Surveyor,' the office of Surveyor-General being abolished by law in 1848.

"A stupor seems to have fallen upon the surveys of the State from the time of this amalgamation of offices down to the time of the close of the War of the Rebellion. That contest showed the importance and absolute need of accurate topographical maps to a proper understanding of the physical features of the States, of the methods proper to be pursued for the development of their commercial interests, and for the prompt and safe movement of troops protecting the institutions of the country.

"In 1865 the writer of the present paper commenced those explorations of the northern or Adirondack wilderness of the State which have undoubtedly led to the organization, under legislative authority, of the modern scientific surveys of New York. Intending to examine certain wild districts which appeared as blanks upon the maps of the State, and to trace

out the course of rivers whose sources and locations were topographically unknown, he searched the records of the State for the data of the ancient compass surveys, and prepared a skeleton-map sketch to be used during his explorations as a basis for study and for graphical memoranda.

“Upon examining the region, to his amazement he found that most of the topography as recorded upon the old maps in the office of the State Engineer was erroneous, and of no value as a basis for new work. The guides of the wilderness showed him lakes where the old survey maps located mountains, and mountains where those maps had shown lakes. Many of the ancient surveys were evidently grossly erroneous, though it was to be assumed that the majority of the old compass surveys of the wilderness were approximately as good as the other colonial surveys. But this was found not to be the case, as the local attraction of the magnetic iron ores of the Adirondack region caused great variations in the magnetic declination, and the rough and mountainous nature of the district had led to errors in the chain work not to be expected in the more level portions of the State.”

Inadequacy of Early Surveys

The inadequacy of the surveys made during the Colonial and early State period, was clearly demonstrated by the engineers engaged in making a trigonometric and topographical survey of the state, authorized by chapter 194, Laws of 1876; the Adirondack survey authorized by chapter 499, Laws of 1883; and the topographical survey and map of the state, authorized by chapter 287, Laws of 1893, and continued by chapter 386, Laws of 1900. Both the survey of 1876 and that of 1893 were not only for topographical purposes; but also for the determination of county and town lines.

The Board of Commissioners of the State Survey in their report of 1877 state as follows:

“Existing maps of the State and counties are not only marked by an absence of topographical features, but, after careful examination we find them thoroughly unreliable in lines and positions which they purport to represent. There has been no survey of the State since the pioneer surveyors ran their compass lines through the woods, without taking into consideration the ever-changing variation of the magnetic needle, and measured the distances with chains of unknown lengths. Search has been made along the boundaries of eleven counties; and, although there are over sixty corners,

only two were found marked with authentic monuments. Public and private boundaries are in constant dispute for want of a system of fixed points to which they may be referred."

The Superintendent of the State Adirondack Survey in his report of 1884 states that:

"The Colonial records relating to the old land patents and the early State records were found differing materially in the description of what should have been identical boundaries. The most toilsome research often failed to give any information, even of the date when the old patents were surveyed. This was a matter of great consequence, inasmuch as the boundary lines were originally run with the magnetic needle and, in order to retrace such lines, it is essential that the date of the original survey should be known, so as to make the proper allowance for the change in the variation of the needle."

The Superintendent, in his report of 1886, further said:

"When we come to prepare a map of any one of the ten counties—comprised in the Adirondack survey—we find it made of a collection of surveys of these great tracts or patents or royal grants, or portions of them, whose boundaries are all, more or less, in doubt, so that, finally, the location of every county boundary, which is defined by any ancient survey line, is found to require an investigation and settlement of the boundary lines of each and every one of these grants or patents, by a resurvey in accordance with modern and improved methods."

The State Engineer and Surveyor in his report of 1893 with respect to the state topographical survey and map, and the work of determining and marking the town and county boundary lines, states, that:

"The lack of positive data, covering the location of these boundary lines, is, to any one who has investigated the subject, very surprising; and, it has been and will continue to be until some comprehensive scheme of properly determining and marking these lines is adopted. Less than three per cent of the town boundaries of the State are marked by permanent monuments, while, on many of them, no monuments, either permanent or temporary exist. The location and marking of county boundaries is in an equally unsatisfactory condition. Many of the counties and towns, in this State, are,

today—December 1893—absolutely ignorant of their boundary lines. The location of many other county and town lines can only be determined by the testimony of old inhabitants; on others, the only monuments are the perishable ones of stakes and trees and, on others, disputes exist owing to conflicting surveys made at different dates.”

More Definite Policy, 1800-1892

Beginning with the year 1800 a more definite policy was adopted by the state in the erection and division of towns. The Surveyor-General, by chapter 56, Laws of 1800, was empowered to demand, from any supervisor of any town in the state, a survey of so much of the bounds of such town as he cannot otherwise obtain. It was made the duty of the supervisor to cause the survey to be made, and, within sixty days, to deliver a map and description of such bounds to the Surveyor-General, or forfeit and pay the sum of \$50 for failure to so do.

An equally important change of policy—inaugurated by chapter 64, 1793 and re-enacted by chapter 78, 1801—required that application be made to the Legislature before any town be divided or any new town erected. Notice of such intended application was required to be given at least ten days previous to the town meeting and also read therein. This application, when laid before the Legislature, was to be accompanied with a map of the town with the lines of the proposed division or the new town marked thereon. In the same year, by chapter 72, 1801, the Surveyor-General was required to deposit with the Secretary of State one map for each town in the state to be given to the clerk of each town. A later provision required that the Surveyor-General retain, in his office, a map of the state and, from time to time, delineate thereon the bounds of all towns or counties erected by the Legislature. If the bounds of any town are so described that they cannot be delineated, by the State Engineer and Surveyor—office created in 1846—on the map of the state, without a survey specially made for that purpose, the State Engineer and Surveyor was required to direct the supervisor of the town concerned to cause a proper survey to be made and transmit the corrected survey to him.

The law of 1801 which required that application be made to the Legislature, before the division of an old town or the erection of a new one, in time proved burdensome. Under this law the duties of the Legislature were increased to such a degree that the matter of vesting in the board of supervisors the necessary legislative powers began to be agitated throughout the state. The result of this debate was the enactment of chapter 194, Laws of 1849. This

law applied to all counties, except New York, and it empowered the boards of supervisors, upon the application of at least twelve freeholders of the towns concerned and upon being furnished with a map and survey of such towns, to divide or alter any town or erect a new town. If the supervisors approved the application, a copy of the map, with a certified statement of the action of the board, was required to be filed in the office of the Secretary of State. A number of these records are on file in such office showing: the minutes of the board, and a description of the boundaries with accompanying map of the survey; but, seldom is the name of the surveyor attached.

In addition to the foregoing powers to divide, alter or erect towns, the boards of supervisors were further authorized, by chapter 361, Laws of 1870, "to fix, establish, locate and define disputed boundary lines between the several towns in their respective counties." The board, in its resolution settling such dispute, was to set forth "the courses, distances and fixed monuments specified in such boundary lines together with a map of the survey," and file both the resolution and the map in the office of the Secretary of State.

The procedure for the organization and alteration of counties was somewhat similar to that of the towns. Chapter 78, Laws of 1813, simply required, before application was made to the Legislature for the division of a county or the erection of a new county out of parts of other counties, that the persons interested signify their intention by advertisement in a local newspaper and in the official state paper, for a period of six weeks before such application. An amendment in 1829 required that the applicants procure an accurate survey and map of the territory described in their application. This survey and map, duly verified by the oath of the surveyor who made it, was to be laid before the Legislature before the application could be acted upon. If the action of the Legislature was favorable, the survey and map was to be filed in the office of the State Surveyor-General.

The procedure for the organization or alteration of counties under the Laws of 1813 and 1829, would appear to have been nullified by article 1, section 7 of the Constitution of 1821. This constitutional provision relates to the apportionment of members of the Assembly and states that: "no new county shall hereafter be erected, unless its population shall entitle it to a member"—of the assembly. Article 3, section 5 of the present constitution contains this same provision.

However, the method noted in the laws of 1813 and 1829, for the organization and alteration of counties, was discontinued after

1892; as in the revision of the County Law, by chapter 686, Laws of 1892, this procedure appears not to have been re-enacted.

By the year 1870 the Legislature appears, definitely, in the Laws of 1849 and 1870 and in the revision of the County Law in 1892, to have rid itself of the flood of requests for the alteration and erection of towns and to have placed the full responsibility for such measures with the boards of supervisors in the various counties; with the proviso, however, that the survey and map, showing the changes made, must be filed in the office of the Secretary of State. This is the law and the practice today.

This delegation of power by the Legislature to the boards of supervisors with respect to the alteration and erection of towns and the settlement of disputed town boundaries, may be recalled and assumed by the Legislature at its pleasure. An amendment, in 1874, to article 3, section 5 of the Constitution, with respect to the reapportionment of the Assembly, states that "nothing in this section shall prevent division at any time of counties and towns, and the erection of new towns and counties by the legislature." The Constitution of 1894, in article 3, section 5, contains the same provision except that the words "and counties" before the words "by the legislature" are omitted. The Legislature, however, evinces no desire to interfere with or to recall the grant of home-rule to the counties for the determination of county and town boundaries.

TABLE I

LIST OF COUNTIES IN NEW YORK STATE ARRANGED ACCORDING TO DATE OF ERECTION AND SHOWING WHETHER ORIGINAL OR TAKEN FROM OTHER COUNTIES

NAME OF COUNTIES	When erected by law	From what other counties separated or taken	Citation to statute
Albany.....	1st erection, Nov. 1, 1683. 2nd erection, Oct. 1, 1691. 3rd erection, March 7, 1788.	Original county.....	Duke of York's Laws, N. Y. Colonial Laws, Vol. 1, 1664-1719, pp. 121-123, 267-268. N. Y. Laws, 1785-1788, Vol. 2, Ch. 64, 1788.
*Cornwall.....	1st erection, Nov. 1, 1683. 2nd erection, Oct. 1, 1691.	Original county, claimed by and surrendered to Massachusetts soon after 1693.	Duke of York's Laws, N. Y. Colonial Laws, Vol. 1, 1664-1719, pp. 121-123, 267-268.
*Dukes.....	Same as Cornwall..	Ibid.....	Ibid.
Dutchess.....	1st erection, Nov. 1, 1683. 2nd erection, Oct. 1, 1691. 3rd erection, March 7, 1788.	Original county.....	Duke of York's Laws, N. Y. Colonial Laws, Vol. 1, 1664-1719, pp. 121-123, 267-268. N. Y. Laws, 1785-1788, Vol. 2, Ch. 64, 1788.
Kings.....	Same as Dutchess.	Ibid.....	Ibid.
New York....	Same as Dutchess.	Ibid.....	Ibid.
Orange.....	Same as Dutchess.	Ibid.....	Ibid.
Queens.....	Same as Dutchess.	Ibid.....	Ibid.
Richmond....	Same as Dutchess.	Ibid.....	Ibid.
Suffolk.....	Same as Dutchess.	Ibid.....	Ibid.
Ulster.....	Same as Dutchess.	Ibid.....	Ibid.
Westchester..	Same as Dutchess.	Ibid.....	Ibid.
*Cumberland..	July 3, 1766.....	These two counties were ceded to Vermont, Oct. 7, 1790, after having been erected by letters patent from the Crown and taken from Albany.	N. Y. Colonial Laws, 1755-1769, Vol. 4, Ch. 1297.
*Gloucester...	Mar. 24, 1772.....	Crown and taken from Albany.	N. Y. Colonial Laws, 1769-1775, Vol. 5, Ch. 1559.
*Tryon.....	Mar. 12, 1772.....	Albany county.....	N. Y. Colonial Laws, 1769-1775, Vol. 5, Ch. 1534.
*Charlotte....	Ibid.....	Ibid.....	Ibid.
Montgomery..	1st erection, April 2, 1784. 2nd erection, Mar. 7, 1788.	To change the name of Tryon.	N. Y. Laws, 1777-1784, Vol. 1, Ch. 17, 1784. N. Y. Laws, 1785-1788, Vol. 2, Ch. 64, 1788.
Washington..	Ibid.....	To change the name of Charlotte.	Ibid.
Columbia....	1st erection, April 4, 1786. 2nd erection, Mar. 7, 1788.	Albany.....	N. Y. Laws, 1785-1788, Vol. 2, Ch. 23, 1786. N. Y. Laws, 1785-1788, Vol. 2, Ch. 64, 1788.
Clinton.....	Mar. 7, 1788.....	Albany.....	N. Y. Laws, 1785-1788, Vol. 2, Ch. 64, 1788.
Ontario.....	Jan. 27, 1789.....	Montgomery.....	N. Y. Laws, 1789-1796, Vol. 3, Ch. 11, 1789.
Rensselaer...	Feb. 7, 1791.....	Albany.....	N. Y. Laws, 1789-1796, Vol. 3, Ch. 4, 1791.
Saratoga.....	Ibid.....	Ibid.....	Ibid.
Herkimer....	Feb. 16, 1791.....	Montgomery.....	N. Y. Laws, 1789-1796, Vol. 3, Ch. 10, 1791.
Otsego.....	Ibid.....	Ibid.....	Ibid.
Tioga.....	Ibid.....	Ibid.....	Ibid.
Onondaga....	Mar. 15, 1794.....	"The Military Tract".....	N. Y. Laws, 1789-1796, Vol. 3, Ch. 18, 1794.
Schoharie....	April 6, 1795.....	Albany and Otsego.....	N. Y. Laws, 1789-1796, Vol. 3, Ch. 42, 1795.
Steuben.....	Mar. 18, 1796.....	Ontario.....	N. Y. Laws, 1789-1796, Vol. 3, Ch. 29, 1796.
Delaware....	Mar. 10, 1797.....	Ulster and Otsego.....	N. Y. Laws, 1797-1800, Vol. 4, Ch. 33, 1797.
Rockland....	Feb. 23, 1798.....	Orange.....	N. Y. Laws, 1797-1800, Vol. 4, Ch. 16, 1798.
Chenango....	Mar. 15, 1798.....	Herkimer and Tioga.....	N. Y. Laws, 1797-1800, Vol. 4, Ch. 31, 1798.
Oneida.....	Ibid.....	Herkimer.....	Ibid.
Essex.....	Mar. 1, 1799.....	Clinton.....	N. Y. Laws, 1797-1800, Vol. 4, Ch. 24, 1799.
Cayuga.....	Mar. 8, 1799.....	Onondaga.....	N. Y. Laws, 1797-1800, Vol. 4, Ch. 26, 1799.

(* Indicates obsolete counties)

TABLE I (Concluded)

LIST OF COUNTIES IN NEW YORK STATE ARRANGED ACCORDING TO
DATE OF ERECTION AND SHOWING WHETHER ORIGINAL OR TAKEN
FROM OTHER COUNTIES—Concluded

NAME OF COUNTIES	When erected by law	From what other counties separated or taken	Citation to statute
Greene.....	Mar. 25, 1800.....	Albany and Ulster.....	N. Y. Laws, 1797-1800, Vol. 4, Ch. 59, 1800.
St. Lawrence.	Mar. 3, 1802.....	Taken from Indian lands....	N. Y. Laws, 1802, Ch. 16.
Genesee.....	Mar. 30, 1802.....	Ontario.....	N. Y. Laws, 1802, Ch. 64.
Seneca.....	Mar. 24, 1804.....	Cayuga.....	N. Y. Laws, 1804, Ch. 31.
Jefferson.....	Mar. 28, 1805.....	Oneida.....	N. Y. Laws, 1805, Ch. 51.
Lewis.....	Ibid.....	Ibid.....	Ibid.
Madison.....	Mar. 21, 1806.....	Chenango.....	N. Y. Laws, 1806, Ch. 70.
Broome.....	Mar. 28, 1806.....	Tioga.....	N. Y. Laws, 1806, Ch. 89.
Allegany.....	April 7, 1806.....	Genesee.....	N. Y. Laws, 1806, Ch. 162.
Niagara.....	Mar. 11, 1808.....	Genesee.....	N. Y. Laws, 1808, Ch. 60.
Chautauqua..	Ibid.....	Ibid.....	Ibid.
Cattaraugus..	Ibid.....	Ibid.....	Ibid.
Franklin.....	Ibid.....	Clinton.....	N. Y. Laws, 1808, Ch. 43.
Cortland.....	April 8, 1808.....	Onondaga.....	N. Y. Laws, 1808, Ch. 194.
Schenectady..	Mar. 7, 1809.....	Albany.....	N. Y. Laws, 1808-09, Ch. 65.
Sullivan.....	Mar. 27, 1809.....	Ulster.....	N. Y. Laws, 1808-09, Ch. 126.
Putnam.....	June 12, 1812.....	Dutchess.....	N. Y. Laws, 1812, Ch. 143.
Warren.....	Mar. 12, 1813.....	Washington.....	N. Y. Laws, 1813, Ch. 50.
Oswego.....	Mar. 1, 1816.....	Oneida and Onondaga.....	N. Y. Laws, 1816, Ch. 22.
Hamilton.....	April 12, 1816.....	Montgomery.....	N. Y. Laws, 1816, p. 119.
Tompkins.....	April 7, 1817.....	Cayuga and Seneca.....	N. Y. Laws, 1817, p. 197.
Livingston...	Feb. 23, 1821.....	Ontario and Genesee.....	N. Y. Laws, 1821, Ch. 58.
Monroe.....	Ibid.....	Ibid.....	Ibid.
Erie.....	April 2, 1821.....	Genesee and Niagara.....	N. Y. Laws, 1821, Ch. 223.
Yates.....	Feb. 15, 1823.....	Ontario.....	N. Y. Laws, 1823, Ch. 30.
Wayne.....	Apr. 11, 1823.....	Ontario and Seneca.....	N. Y. Laws, 1823, Ch. 138.
Orleans.....	Nov. 12, 1824.....	Genesee.....	N. Y. Laws, 1824, Ch. 266.
Chemung.....	Mar. 29, 1836.....	Tioga.....	N. Y. Laws, 1836, Ch. 77.
Fulton.....	April 18, 1838.....	Montgomery.....	N. Y. Laws, 1838, Ch. 332.
Wyoming.....	May 19, 1841.....	Genesee.....	N. Y. Laws, 1841, Ch. 196.
Schuyler.....	April 17, 1854.....	Steuben, Chemung and Tompkins.	N. Y. Laws, 1854, Ch. 384.
Nassau.....	April 27, 1898.....	Queens.....	N. Y. Laws, 1898, Ch. 588.
Bronx.....	Jan. 1, 1914.....	New York.....	N. Y. Laws, 1912, Ch. 548.

TABLE II

LIST OF TOWNS, BY COUNTIES IN NEW YORK STATE, ARRANGED
ACCORDING TO DATE OF ERECTION AND SHOWING FROM WHAT
COUNTIES TAKEN, THE REASON THEREFOR AND THE
CITATION TO STATUTES

Albany

Town	When erected by law	County taken from	Reason	Citation to statute
Albany.....	Nov. 1, 1683	.....	In the act to divide the Province of New York into counties, these towns were named as the towns in this county.	Colonial Laws of N. Y., Vol. 1, 1664-1719, pp. 121-123.
Manor of Renslaerwyck.	Ibid.	.....	
Schonechtada.....	Ibid. ....	.....		Ibid.
Manor of Livingston.	May 27, 1717	Dutchess	.....	Colonial Laws of N. Y., Vol. 1, 1664-1719, Ch. 333.
District of Albany...	Mar. 24, 1772	.....	To divide Albany and Tryon (Montgomery) counties into proper districts.	N. Y. Colonial Laws, 1769-1775, Vol. 5, Ch. 1552.
District of Manor of Livingston.	Ibid. ....	.....	"	Ibid.
District of Claverack.	Ibid. ....	.....	"	Ibid.
District of Kinderhook.	Ibid. ....	.....	"	Ibid.
District of King....	Ibid. ....	.....	"	Ibid.
District of Manor of Renslaerwyck.	Ibid. ....	.....	"	Ibid.
Schaetoko District.	Ibid. ....	.....	"	Ibid.
Hosick District....	Ibid. ....	.....	"	Ibid.
Cambridge District..	Ibid. ....	.....	"	Ibid.
Saratoga District....	Ibid. ....	.....	"	Ibid.
Half Moon District..	Ibid. ....	.....	"	Ibid.
Schenectady District.	Ibid. ....	.....	"	Ibid.
District of Duanesburg and Schoharie.	Ibid. ....	.....	"	Ibid.
Cocksakie District..	Ibid. ....	.....	"	Ibid.
Great Imbocht District.	Ibid. ....	.....	"	Ibid.
German Camp District.	April 1, 1775	.....	Taken from District of Manor of Livingston.	N. Y. Colonial Laws, 1769-1775, Vol. 5, Ch. 1711.
District of Balls Town.	Ibid. ....	.....	Taken from District of Saratoga.	Ibid.
East District of the Manor of Renslaerwyck.	Mar. 5, 1779	.....	Taken from the Manor of Renslaerwyck because it was too extensive.	N. Y. Laws, 1774-1784, Vol. 1, Ch. 23, 1779.
West District of the Manor of Renslaerwyck.	Mar. 5, 1779	.....	"	Ibid.
Hillsdale District....	Mar. 26, 1782	.....	Taken from Claverack District because it was too extensive.	N. Y. Laws, 1777-1784, Vol. 1, Ch. 23, 1782.
Renslaerwyck District.	Mar. 29, 1784	.....	Taken from the East District of the Manor of Renslaerwyck to facilitate town meetings.	N. Y. Laws, 1777-1784, Vol. 1, Ch. 21, 1784.
Stephentown District.	Ibid. ....	.....		Ibid.
Rensselaerwyck....	Mar. 7, 1788	.....	To divide Albany county into towns.	N. Y. Laws, 1785-1788, Vol. 2, Ch. 64, 1788.
Stephen-Town.....	Ibid. ....	.....	"	Ibid.
Schaetoko.....	Ibid. ....	.....	"	Ibid.
Pitts Town.....	Ibid. ....	.....	"	Ibid.
Hosick.....	Ibid. ....	.....	"	Ibid.
Cambridge.....	Ibid. ....	.....	"	Ibid.
Stillwater.....	Ibid. ....	.....	"	Ibid.
Saraghtoga.....	Ibid. ....	.....	"	Ibid.
Balls Town.....	Ibid. ....	.....	"	Ibid.
Half Moon.....	Ibid. ....	.....	"	Ibid.
Schenectady.....	Ibid. ....	.....	"	Ibid.
Water Vliet.....	Ibid. ....	.....	"	Ibid.
Schoharie.....	Ibid. ....	.....	"	Ibid.
Catskill.....	Ibid. ....	.....	"	Ibid.
Cocksakie.....	Ibid. ....	.....	"	Ibid.

Albany (Concluded)

TOWN	When erected by law	County taken from	Reason	Citation to statute
Duanesburgh.....	Mar. 22, 1788	.....	Taken from Schoharie..	N. Y. Laws, 1785-1788, Vol. 2, Ch. 95, 1788.
Easton.....	Mar. 3, 1789	.....	Taken from Stillwater and Saraghtoga.	N. Y. Laws, 1789-1796, Vol. 3, Ch. 48, 1789.
Freehold.....	Mar. 8, 1790	.....	Taken from Cocksackie.	N. Y. Laws, 1789-1796, Vol. 3, Ch. 19, 1790.
*Rensselaerville.....	Ibid.....	.....	Taken from Watervliet.	Ibid.
*Coeymans.....	Mar. 18, 1791	.....	To erect a town in this county.	N. Y. Laws, 1789-1796, Vol. 3, Ch. 33, 1791, pp. 232-234.
*Bethlehem.....	Mar. 12, 1793	.....	Taken from Watervliet.	N. Y. Laws, 1789-1796, Vol. 3, Ch. 61, 1797.
*Berne.....	Mar. 17, 1795	.....	Taken from Rensselaerville.	N. Y. Laws, 1789-1796, Vol. 3, Ch. 19, 1795.
Princetown.....	Mar. 26, 1798	.....	Taken from Schenectady.	N. Y. Laws, 1797-1801, Vol. 4, Ch. 53, 1798.
*Guilderland.....	Feb. 28, 1803	.....	Taken from Watervliet.	N. Y. Laws, 1803, Ch. 19.
*Colonie.....	April 9, 1804	.....	To erect a town from the town of Watervliet.	N. Y. Laws, 1804, Ch. 87.
Colonie.....	April 11, 1808	.....	Ibid.....	N. Y. Laws, 1808, Ch. 211.
*Westerlo.....	Mar. 16, 1815	.....	Erected from Coeymans and Rensselaerville.	N. Y. Laws, 1815, Ch. 72.
*Knox.....	Feb. 28, 1822	.....	To divide the town of Bern.	N. Y. Laws, 1822, Ch. 48.
*New-Scotland.....	April 25, 1832	.....	Taken from Bethlehem.	N. Y. Laws, 1832, Ch. 253.
*Green Island.....	May 21, 1896	.....	Taken from Watervliet.	N. Y. Laws, 1896, Ch. 811.

Allegany

*Angelica.....	Feb. 25, 1805	Genesee.	Included in this county when erected.	N. Y. Laws, 1805, Ch. 15.
*Alfred.....	Mar. 11, 1808	.....	These towns were included in this county when erected from Genesee.	N. Y. Laws, 1808, Ch. 38.
Ossian.....	Ibid.....	.....	"	Ibid.
Nunda.....	Ibid.....	.....	"	Ibid.
*Caneadea.....	Ibid.....	.....	"	Ibid.
*Friendship.....	Mar. 24, 1815	.....	To divide Caneadea....	N. Y. Laws, 1815, Ch. 105.
*Rushford.....	Mar. 8, 1816	.....	Ibid.....	N. Y. Laws, 1816, Ch. 38.
Pike.....	Mar. 6, 1818	.....	Taken from Nunda.....	N. Y. Laws, 1818, Ch. 4.
*Centerville.....	Jan. 15, 1819	.....	Taken from Pike.....	N. Y. Laws, 1819, Ch. 4.
*Almond.....	Mar. 16, 1821	.....	Taken from Alfred.....	N. Y. Laws, 1821, Ch. 103.
*Independence.....	Mar. 16, 1821	.....	Ibid.....	N. Y. Laws, 1821, Ch. 103.
*Cuba.....	Feb. 4, 1822	.....	Taken from Friendship.	N. Y. Laws, 1822, Ch. 12.
*Hume.....	Feb. 20, 1822	.....	Taken from Pike.....	N. Y. Laws, 1822, Ch. 46.
Eagle.....	Jan. 21, 1823	.....	Ibid.....	N. Y. Laws, 1823, Ch. 7.
*Allen.....	Jan. 31, 1823	.....	Taken from Angelica....	N. Y. Laws, 1823, Ch. 26.
*Scio.....	Ibid.....	.....	Ibid.....	Ibid.
*Andover.....	Jan. 28, 1824	.....	Taken from Independence.	N. Y. Laws, 1824, Ch. 18.
Orrinsburgh.....	Mar. 26, 1824	.....	Taken from Caneadea....	N. Y. Laws, 1824, Ch. 121.
*Bolivar.....	Feb. 15, 1825	.....	Taken from Friendship.	N. Y. Laws, 1825, Ch. 11.
Haight.....	April 20, 1825	.....	Taken from Rusford....	N. Y. Laws, 1825, Ch. 264.
*Belfast.....	April 21, 1825	.....	To change the name of Orrinsburgh.	N. Y. Laws, 1825, Ch. 289, p. 411.
*Burns.....	Mar. 17, 1826	.....	Taken from Ossian.....	N. Y. Laws, 1826, Ch. 78.
*Grove.....	Mar. 8, 1827	.....	Taken from Nund; formerly called Church Tract.	N. Y. Laws, 1827, Ch. 59.
Portage.....	Ibid.....	.....	Taken from Nunda.....	Ibid.
*Birdsall.....	May 4, 1829	.....	Taken from Allen and Almond.	N. Y. Laws, 1829, Ch. 361.
*Amity.....	Feb. 22, 1830	.....	Taken from Angelica and Scio.	N. Y. Laws, 1830, Ch. 47.

* Indicates present towns

Allegany (Concluded)

Town	When erected by law	County taken from	Reason	Citation to statute
*Genesee.....	April 16, 1830	.....	Taken from Cuba.....	N. Y. Laws, 1830, Ch. 188.
*West Almond.....	Feb. 15, 1833	.....	Taken from Angelica, Almond and Alfred.	N. Y. Laws, 1833, Ch. 91.
*Clarksville.....	May 11, 1835	.....	Taken from Cuba.....	N. Y. Laws, 1835, Ch. 303.
*New Hudson.....	April 4, 1837	.....	To change the name of Haight.	N. Y. Laws, 1837, Ch. 156.
*Wirt.....	April 12, 1838	.....	Taken from Bolivar and Friendship.	N. Y. Laws, 1838, Ch. 200.
*Granger.....	Mar. 6, 1839	.....	To change the name of West Grove.	N. Y. Laws, 1839, Ch. 54.
*Willing.....	Nov. 19, 1851	.....	Taken from Independence.	N. Y. Laws, 1851, Ch. 414.
*Alma.....	Nov. 23, 1854	.....	Taken from Willing....	N. Y. Laws, 1855, Ch. 582.
*Ward.....	Nov. 21, 1856	.....	Taken from Alfred and Amity.	N. Y. Laws, 1857, Ch. 807.
*Wellesville.....	Nov. 22, 1855	.....	Taken from Andover, Willing and Scio.	N. Y. Laws, 1856, Ch. 208.

Note. In Allegany County the towns of Willing, Alma, Ward and Wellsville were erected by resolution of the Board of Supervisors in accordance with the Law of 1849.

Broome

*Chenango.....	Feb. 16, 1791	Tioga...	These towns were included in this county when it was erected from Tioga County, Mar. 28, 1806.	N. Y. Laws, 1789-1796, Vol. 3, Ch. 10, 1791. Ibid.
*Union.....	Ibid.....	Ibid.....		N. Y. Laws, 1797-1800, Vol. 4, Ch. 24, 1800.
*Lisle.....	Mar. 14, 1800	Ibid.....	Taken from Chenango...	N. Y. Laws, 1807, Ch. 60.
*Windsor.....	Mar. 27, 1807	.....	Taken from Windsor....	N. Y. Laws, 1821, Ch. 233.
*Colesville.....	April 2, 1821	.....		Ibid.
*Sanford.....	Ibid.....	.....	Ibid.....	N. Y. Laws, 1823, Ch. 11.
*Vestal.....	Jan. 22, 1823	.....	Taken from Union.....	N. Y. Laws, 1823, Ch. 128.
*Conklin.....	Mar. 29, 1824	.....	Taken from Chenango....	N. Y. Laws, 1831, Ch. 160.
*Barker.....	April 18, 1831	.....	Taken from Lisle.....	Ibid.
*Nanticoke.....	Ibid.....	.....	Ibid.....	Ibid.
*Triangle.....	Ibid.....	.....	Ibid.....	Ibid.
*Maine.....	Mar. 27, 1848	.....	Taken from Union.....	N. Y. Laws, 1848, Ch. 132.
*Binghamton.....	Dec. 3, 1855	.....	Taken from Chenango....	N. Y. Laws, 1856, Ch. 206.
Port Crane.....	Ibid.....	.....	Ibid.....	Ibid.
*Kirkwood.....	Nov. 23, 1859	.....	Taken from Conklin....	N. Y. Laws, 1860, Ch. 526.
*Fenton.....	Mar. 26, 1867	.....	To change the name of Port Crane.	N. Y. Laws, 1867, Ch. 158.
*Dickinson.....	Dec. 12, 1890	.....	Taken from Binghamton.	N. Y. Laws, 1891, p. 746.

Note. In Broome County the towns of Binghamton, Dickinson, Kirkwood and Port Crane were erected by resolution of the Board of Supervisors in accordance with the Law of 1849.

Cattaraugus

*Olean.....	Mar. 11, 1808	.....	To erect a town consisting of the whole of this county.	N. Y. Laws, 1808, Ch. 40, 1808.
*Ischua.....	June 16, 1812	.....	To divide the town of Olean into two towns.	N. Y. Laws, 1812, Ch. 173, 1812.
Perry.....	April 13, 1814	.....	Taken from Olean and Ischua.	N. Y. Laws, 1814, Ch. 123.
*Perrysburgh.....	April 10, 1818	.....	To change the name of Perry.	N. Y. Laws, 1818, Ch. 124.
*Little Valley.....	Ibid.....	.....	Taken from Perry.....	Ibid.
*Great Valley.....	April 15, 1818	.....	Taken from Olean.....	N. Y. Laws, 1818, Ch. 143.
*Ellicottville.....	April 13, 1820	.....	Taken from Ischua.....	N. Y. Laws, 1820, Ch. 212.
*Freedom.....	Ibid.....	.....	Ibid.....	Ibid.
*Yorkshire.....	Ibid.....	.....	Ibid.....	Ibid.
*Hinsdale.....	April 14, 1820	.....	Taken from Olean.....	N. Y. Laws, 1820, Ch. 226.
*Farmersville.....	Mar. 29, 1821	.....	Taken from Ischua.....	N. Y. Laws, 1821, Ch. 182.

* Indicates present towns

Cattaraugus (Concluded)

TOWN	When erected by law	County taken from	Reason	Citation to statute
*Connewango.....	Jan. 20, 1823	.....	Taken from Little Valley.	N. Y. Laws, 1823, Ch. 3.
*Coldspring.....	Ibid.	.....	Ibid.	Ibid.
*Otto.....	Jan. 29, 1823	.....	Taken from Perrysburgh.	N. Y. Laws, 1823, Ch. 20.
*Ashford.....	Feb. 16, 1824	.....	Taken from Ellicottville.	N. Y. Laws, 1824, Ch. 42.
*Franklinville.....	Mar. 3, 1824	.....	To change the name of Ischua.	N. Y. Laws, 1824, Ch. 68.
*Randolph.....	Feb. 1, 1826	.....	Taken from Connewango.	N. Y. Laws, 1826, Ch. 28.
*Machias.....	April 16, 1827	.....	Taken from Yorkshire.	N. Y. Laws, 1827, Ch. 309.
*Napoli.....	April 15, 1828	.....	To change the name of Coldspring.	N. Y. Laws, 1828, Ch. 206.
*Lyndon.....	Jan. 24, 1829	.....	Taken from Franklinville.	N. Y. Laws, 1829, Ch. 10.
Cecilius.....	Feb. 23, 1830	.....	Taken from Little Valley.	N. Y. Laws, 1830, Ch. 49.
*New-Albion.....	Ibid.	.....	Ibid.	Ibid.
Burton.....	April 18, 1831	.....	Taken from Great Valley.	N. Y. Laws, 1831, Ch. 166.
*Mansfield.....	1831.....	.....	To change the name of Cecilius.	N. Y. Laws, 1831, Ch. 197.
*Leon.....	April 24, 1832	.....	Taken from Connewango.	N. Y. Laws, 1832, Ch. 236.
*Dayton.....	Feb. 7, 1835	.....	Taken from Perrysburgh.	N. Y. Laws, 1835, Ch. 10.
*Persia.....	Ibid.	.....	Ibid.	Ibid.
*Humphrey.....	May 12, 1836	.....	Taken from Burton.	N. Y. Laws, 1836, Ch. 314.
*Portville.....	April 27, 1837	.....	Taken from Olean.	N. Y. Laws, 1837, Ch. 268.
*Carrollton.....	Mar. 9, 1842	.....	Taken from Great Valley.	N. Y. Laws, 1842, Ch. 68.
*South Valley.....	April 2, 1847	.....	To erect a town in this county.	N. Y. Laws, 1847, Ch. 52.
*Allegany.....	Mar. 28, 1851	.....	To change the name of Burton.	N. Y. Laws, 1851, Ch. 65.
*East Otto.....	Nov. 29, 1854	.....	Taken from Otto.	N. Y. Laws, 1855, Ch. 585.
Bucktooth.....	Ibid.	.....	Taken from Little Valley.	N. Y. Laws, 1855, Ch. 584.
*Salamanca.....	April 17, 1862	.....	To change the name of Bucktooth.	N. Y. Laws, 1862, Ch. 292.
*Red House.....	Nov. 23, 1869	.....	Taken from Salamanca.	N. Y. Laws, 1870, Ch. 809.
*Elko.....	Nov. 26, 1890	.....	Taken from South Valley.	N. Y. Laws, 1891, p. 744.

Note. In Cattaraugus County the towns of East Otto, Bucktooth, Red House and Elko were erected by resolution of the Board of Supervisors in accordance with the Law of 1849.

Cayuga

*Aurelius.....	Jan. 27, 1789	Ontario..	These towns included in this county when it was erected from Onondaga, March 8, 1799.	N. Y. Laws, 1789-1796 Vol. 3, Ch. 11, 1789.
Milton.....	Ibid.	Ibid.		Ibid.
*Scipio.....	Ibid.	Ibid.		Ibid.
Romulus.....	Ibid.	Ibid.		Ibid.
Ovid.....	Ibid.	Ibid.		Ibid.
Ulysses.....	Ibid.	Ibid.		Ibid.
*Sempronius.....	Mar. 9, 1798	Onondaga		N. Y. Laws, 1797-1800, Vol. 4, Ch. 28, 1798.
Washington.....	Mar. 14, 1800	.....	Taken from Romulus.	N. Y. Laws, 1797-1800, Vol. 4, Ch. 24, 1800.
*Locke.....	Feb. 20, 1802	.....	Taken from Milton.	N. Y. Laws, 1802, Ch. 13.
Hector.....	Mar. 30, 1802	.....	Taken from Ovid.	N. Y. Laws, 1802, Ch. 62.
*Cato.....	Mar. 30, 1802	.....	Taken from Aurelius.	N. Y. Laws, 1802, Ch. 77.
*Owasco.....	Ibid.	.....	Ibid.	Ibid.
Jefferson.....	Ibid.	.....	Ibid.	Ibid.
*Brutus.....	Ibid.	.....	Ibid.	Ibid.
Junius.....	Feb. 12, 1803	.....	Taken from Washington.	N. Y. Laws, 1803, Ch. 7.
Dryden.....	Feb. 22, 1803	.....	Taken from Ulysses.	N. Y. Laws, 1803, Ch. 11.
*Mentz.....	April 6, 1808	.....	To change the name of Jefferson.	N. Y. Laws, 1808, Ch. 127.
*Genoa.....	Ibid.	.....	To change the name of Milton.	Ibid.
Wolcott.....	June 8, 1812	Seneca..	To annex the town of Wolcott to this county.	N. Y. Laws, 1812, Ch. 94.
*Sterling.....	June 19, 1812	.....	Taken from Cato.	N. Y. Laws, 1812, Ch. 220.
*Conquest.....	Mar. 16, 1821	.....	Taken from Cato.	N. Y. Laws, 1821, Ch. 116.

* Indicates present towns

Cayuga (Concluded)

TOWN	When erected by law	County taken from	Reason	Citation to statute
*Victory.....	Ibid.....	.....	Ibid.....	Ibid.
*Ira.....	Ibid.....	.....	Ibid.....	Ibid.
*Ledyard.....	Jan. 30, 1823	.....	Taken from Scipio.....	N. Y. Laws, 1823, Ch. 22.
*Springport.....	Ibid.....	.....	Ibid.....	Ibid.
*Venice.....	Ibid.....	.....	Ibid.....	Ibid.
Auburn.....	Mar. 28, 1823	.....	Taken from Aurelius...	N. Y. Laws, 1823, Ch. 92.
*Fleming.....	Ibid.....	.....	Ibid.....	Ibid.
*Sennett.....	Mar. 19, 1827	.....	Taken from Brutus.....	N. Y. Laws, 1827, Ch. 89.
Plato.....	April 26, 1831	.....	Taken from Locke.....	N. Y. Laws, 1831, Ch. 306.
*Summer-Hill.....	Mar. 16, 1832	.....	To change the name of Plato.	N. Y. Laws, 1832, Ch. 44.
*Moravia.....	Mar. 20, 1833	.....	Taken from Sempronius.	N. Y. Laws, 1833, Ch. 66.
*Niles.....	Ibid.....	.....	Ibid.....	Ibid.
*Throop.....	April 8, 1859	.....	Taken from Mentz.....	N. Y. Laws, 1859, Ch. 178.
*Montezuma.....	April 8, 1859	.....	Ibid.....	Ibid.

Chautauqua

*Chautauqua.....	April 11, 1804	Genesee.	Included in this county when it was erected from Genesee county, March 11, 1808.	N. Y. Laws, 1804, Ch. 112.
*Pomfret.....	Mar. 11, 1808	.....	Taken from Chautauqua.	N. Y. Laws, 1808, Ch. 40.
*Ellicott.....	June 1, 1812	.....	Taken from Pomfret...	N. Y. Laws, 1812, Ch. 71.
*Gerry.....	June 1, 1812	.....	Ibid.....	Ibid.
*Hanover.....	June 1, 1812	.....	Ibid.....	Ibid.
*Portland.....	April 9, 1813	.....	Taken from Chautauqua.	N. Y. Laws, 1813, Ch. 161.
*Harmony.....	Feb. 14, 1816	.....	Taken from Chautauqua.	N. Y. Laws, 1816, Ch. 10.
*Ripley.....	Mar. 1, 1817	.....	Taken from Portland...	N. Y. Laws, 1817, Ch. 29.
*Clymer.....	Feb. 9, 1821	.....	Taken from Chautauqua.	N. Y. Laws, 1821, Ch. 44.
*Ellery.....	Ibid.....	.....	Ibid.....	Ibid.
*Stockton.....	Ibid.....	.....	Ibid.....	Ibid.
*Villanova.....	Jan. 24, 1823	.....	Taken from Hanover...	N. Y. Laws, 1823, Ch. 13.
*Busti.....	April 16, 1823	.....	Taken from Ellicott and Harmony.	N. Y. Laws, 1823, Ch. 178.
*Mina.....	Mar. 3, 1824	.....	Taken from Clymer...	N. Y. Laws, 1824, Ch. 104.
*Ellington.....	April 1, 1824	.....	Taken from Gerry.....	N. Y. Laws, 1824, Ch. 146.
*Carroll.....	Mar. 25, 1825	.....	Taken from Ellicott....	N. Y. Laws, 1825, Ch. 53.
*Sheridan.....	April 16, 1827	.....	Taken from Pomfret and Hanover.	N. Y. Laws, 1827, Ch. 307.
*Westfield.....	Mar. 19, 1829	.....	Taken from Portland and Ripley.	N. Y. Laws, 1829, Ch. 59.
*Charlotte.....	April 18, 1829	.....	Taken from Gerry.....	N. Y. Laws, 1829, Ch. 185.
*French Creek.....	April 23, 1829	.....	Taken from Clymer....	N. Y. Laws, 1829, Ch. 223.
*Arkwright.....	April 30, 1829	.....	Taken from Pomfret and Villanova.	N. Y. Laws, 1829, Ch. 321.
*Cherry Creek.....	May 4, 1829	.....	Taken from Ellington...	N. Y. Laws, 1829, Ch. 365.
*Poland.....	April 9, 1832	.....	Taken from Ellicott....	N. Y. Laws, 1832, Ch. 98.
*Sherman.....	April 17, 1832	.....	Taken from Sherman...	N. Y. Laws, 1832, Ch. 161.
*Kiantone.....	Nov. 16, 1853	.....	Taken from Carroll....	N. Y. Laws, 1854, Ch. 403.
*Dunkirk.....	Nov. 17, 1859	.....	Taken from Pomfret....	N. Y. Laws, 1860, Ch. 525.
*North Harmony.....	Dec. 18, 1918	.....	Taken from Harmony...	N. Y. Laws, 1919, p. 1804.

Note. In Chautauqua County the towns of Kiantone, Dunkirk and North Harmony were erected by resolution of the Board of Supervisors in accordance with the Law of 1849.

Chemung

*Chemung.....	Mar. 22, 1788	Tioga...	These towns were included in this county when it was erected from Tioga, by the Laws of 1836, Ch. 77.	N. Y. Laws, 1785-1788, Vol. 2, Ch. 95, 1788.
Catherines.....	Mar. 15, 1798	"		N. Y. Laws, 1797-1800, Vol. 4, Ch. 31, 1798.

* Indicates present towns

Chemung (Concluded)

Town	When erected by law	County taken from	Reason	Citation to statute
*Elmira.....	April 6, 1808	Tioga...	"	N. Y. Laws, 1808, Ch. 127.
Cayuta.....	Feb. 22, 1811	"	"	N. Y. Laws, 1811, Ch. 21.
*Erin.....	Mar. 29, 1822	"	"	N. Y. Laws, 1822, Ch. 118.
*Bigflats.....	April 16, 1822	"	"	N. Y. Laws, 1822, Ch. 121.
*Southport.....	Ibid.....	"	"	Ibid.
*Catlin.....	April 16, 1823	"	"	N. Y. Laws, 1823, Ch. 175.
*Veteran.....	Ibid.....	"	"	Ibid.
*Horseheads.....	Feb. 7, 1854	.....	Taken from Elmira.....	N. Y. Laws, 1854, Ch. 25.
*Van Etten.....	April 17, 1854	.....	Taken from Erin and Cayuta.....	N. Y. Laws, 1854, Ch. 386.
*Baldwin.....	April 7, 1856	.....	Taken from Chemung...	N. Y. Laws, 1856, Ch. 114.
Ashland.....	April 25, 1867	.....	Taken from Elmira and Chemung.	N. Y. Laws, 1867, Ch. 795.

Chenango

Jericho.....	Feb. 16, 1791	Tioga...	These towns were included in this county when it was erected from Herkimer and Tioga counties, March 15, 1798.	N. Y. Laws, 1789-1796, Vol. 3, Ch. 10, 1791.
*Norwich.....	Jan. 19, 1793	Tioga...		N. Y. Laws, 1789-1796, Vol. 3, Ch. 17, 1793.
*Oxford.....	Ibid.....	Tioga...	"	Ibid.
Hamilton.....	Mar. 5, 1795	Herkimer...	"	N. Y. Laws, 1789-1796, Vol. 3, Ch. 16, 1795.
*Sherburne.....	Ibid.....	Ibid.....	"	Ibid.
Cazenovia.....	Ibid.....	Ibid.....	"	Ibid.
Brookfield.....	Ibid.....	Ibid.....	"	Ibid.
*Greene.....	Mar. 15, 1798	.....	Taken from Union and Jericho.....	N. Y. Laws, 1797-1800, Vol. 4, Ch. 31, 1798.
DeRuyter.....	Ibid.....	.....	Taken from Cazenovia..	Ibid.
Sullivan.....	Feb. 22, 1803	.....	Taken from Cazenovia..	N. Y. Laws, 1803, Ch. 13.
*Columbus.....	Feb. 11, 1805	.....	Taken from Brookfield..	N. Y. Laws, 1805, Ch. 5.
*Coventry.....	Feb. 17, 1806	.....	Taken from Greene.....	N. Y. Laws, 1806, Ch. 13.
*German.....	Mar. 21, 1806	.....	Taken from DeRuyter...	N. Y. Laws, 1806, Ch. 70.
*Preston.....	April 2, 1806	.....	Taken from Norwich....	N. Y. Laws, 1806, Ch. 112.
Stonington.....	April 7, 1806	.....	Taken from Norwich....	N. Y. Laws, 1806, Ch. 163.
*Plymouth.....	April 7, 1806	.....	Taken from Norwich....	N. Y. Laws, 1806, Ch. 163.
*New Berlin.....	April 3, 1807	.....	Ibid.....	N. Y. Laws, 1807, Ch. 91.
Stefford.....	Mar. 25, 1808	.....	Taken from Sherburne..	N. Y. Laws, 1808, Ch. 75.
*Smithville.....	April 1, 1808	.....	Taken from Greene.....	N. Y. Laws, 1808, Ch. 106.
*Smyrna.....	April 6, 1808	.....	To change the name of Stefford.....	N. Y. Laws, 1808, Ch. 127.
*Pharsalia.....	Ibid.....	.....	To change the name of Storrington.....	Ibid.
Eastern.....	April 2, 1813	.....	Taken from Oxford.....	N. Y. Laws, 1813, Ch. 111.
*Bainbridge.....	April 15, 1814	.....	To change the name of Jericho.....	N. Y. Laws, 1814, Ch. 180.
*McDonough.....	April 17, 1816	.....	Taken from Preston....	N. Y. Laws, 1816, Ch. 182.
*Guilford.....	Mar. 21, 1817	.....	To change the name of Eastern.....	N. Y. Laws, 1817, Ch. 101.
*Otselic.....	Mar. 28, 1817	.....	Taken from German....	N. Y. Laws, 1817, Ch. 126.
Lancaster.....	Mar. 9, 1821	.....	To change the name of New Berlin.....	N. Y. Laws, 1821, Ch. 88.
*New Berlin.....	Mar. 22, 1822	.....	To change the name of Lancaster.....	N. Y. Laws, 1822, Ch. 110.
*Lencklaen.....	April 12, 1823	.....	Taken from German....	N. Y. Laws, 1823, Ch. 154.
*Pitcher.....	Feb. 13, 1827	.....	Taken from German and Lencklaen.....	N. Y. Laws, 1827, Ch. 39.

* Indicates present towns

Chenango (Concluded)

TOWN	When erected by law	County taken from	Reason	Citation to statute
*North Norwich.....	April 7, 1849	.....	Taken from Norwich....	N. Y. Laws, 1849, Ch. 274.
*Afton.....	Nov. 18, 1857	.....	Taken from Bainbridge.	N. Y. Laws, 1858, Ch. 377.

Note. In Chenango County the town of Afton was erected by resolution of the Board of Supervisors in accordance with the Law of 1849.

Clinton

Crown Point.....	Mar. 7, 1788	.....	To divide Clinton county into towns.	N. Y. Laws, 1785-1788, Vol. 2, Ch. 64, 1788.
Willsborough.....	Ibid.	.....	Ibid.	Ibid.
*Plattsburgh.....	Ibid.	.....	Ibid.	Ibid.
*Champlain.....	Ibid.	.....	Ibid.	Ibid.
*Peru.....	Dec. 28, 1792	.....	Taken from Willsburgh and Plattsburgh.	N. Y. Laws, 1789-1796, Vol. 3, Ch. 9, 1792.
Jay.....	Jan. 26, 1798	.....	Taken from Willsborough	N. Y. Laws, 1797-1800, Vol. 4, Ch. 5, 1798.
Elizabeth-Town.....	Feb. 12, 1798	.....	Taken from Crownpoint.	N. Y. Laws, 1797-1800, Vol. 4, Ch. 11, 1798.
Chateauga.....	Mar. 15, 1799	.....	Taken from Plattsburgh.	N. Y. Laws, 1797-1800, Vol. 4, Ch. 35, 1799.
Lisbon.....	Mar. 6, 1801	.....	To erect ten towns into the town of Lisbon.	N. Y. Laws, 1801, Vol. 5, Ch. 20.
*Chazy.....	Mar. 20, 1804	.....	Taken from Champlain..	N. Y. Laws, 1804, Ch. 22.
*Mooers.....	Ibid.	.....	Ibid.	Ibid.
Harrison.....	Mar. 2, 1805	.....	Taken from Chateaugay.	N. Y. Laws, 1805, Ch. 23.
Constable.....	Mar. 13, 1807	.....	Taken from Harrison....	N. Y. Laws, 1807, Ch. 35.
*Beekmantown.....	Feb. 25, 1820	.....	Taken from Plattsburgh.	N. Y. Laws, 1820, Ch. 39.
*Saranac.....	Mar. 29, 1824	.....	Ibid.	N. Y. Laws, 1824, Ch. 129.
*Ellenburgh.....	April 17, 1830	.....	Taken from Mooers.....	N. Y. Laws, 1830, Ch. 246.
*Ausable.....	Mar. 29, 1839	.....	Taken from Peru.....	N. Y. Laws, 1839, Ch. 113.
*Black Brook.....	Mar. 29, 1839	.....	Ibid.	Ibid.
*Clinton.....	May 14, 1845	.....	Taken from Ellenburgh..	N. Y. Laws, 1845, Ch. 302.
*Schuyler Falls.....	April 4, 1848	.....	Taken from Plattsburgh.	N. Y. Laws, 1848, Ch. 175.
*Dannemora.....	Dec. 14, 1854	.....	Taken from Beekmantown.	N. Y. Laws, 1855, Ch. 586.
*Altona.....	Dec. 2, 1857	.....	Taken from Chazy.....	N. Y. Laws, 1857, Ch. 379.

Note. In Clinton County the towns of Dannemora and Altona were erected by resolution of the Board of Supervisors in accordance with the Law of 1849.

Columbia

*Clermont District...	Mar., 1787...	.....	To divide the district of the Manor of Livingston into two parts to facilitate town meetings.	N. Y. Laws, 1785-1788, Vol. 2, Ch. 49, 1787.
*Kinderhook.....	Mar. 7, 1788	.....	To divide Columbia county into towns.	N. Y. Laws, 1785-1788, Vol. 2, Ch. 49, 1785.
*Canaan.....	Ibid.	.....	Ibid.	Ibid.
*Claverack.....	Ibid.	.....	Ibid.	Ibid.
*Hillsdale.....	Ibid.	.....	Ibid.	Ibid.
*Germantown.....	Ibid.	.....	Ibid.	Ibid.
*Clermont.....	Ibid.	.....	Ibid.	Ibid.
*Livingston.....	Ibid.	.....	Ibid.	Ibid.
*Chatham.....	Mar. 17, 1795	.....	Taken from Canaan and Kinderhook.	N. Y. Laws, 1789-1796, Vol. 3, Ch. 22, 1795.
Granger.....	Mar. 19, 1803	.....	Taken from Livingston..	N. Y. Laws, 1803, Ch. 43.
*Gallatin.....	Ibid.	.....	Ibid.	Ibid.
*Ancram.....	Mar. 25, 1814	.....	To change the name of Gallatin.	N. Y. Laws, 1814, Ch. 55.
*Taghkanic.....	Mar. 25, 1814	.....	To change the name of Granger.	N. Y. Laws, 1814, Ch. 55.
*Austerlitz.....	Mar. 28, 1818	.....	Taken from Hillsdale, Canaan and Chatham.	N. Y. Laws, 1818, Ch. 64.
*Ghent.....	April 3, 1818	.....	Taken from Claverack, Kinderhook and Chatham.	N. Y. Laws, 1818, Ch. 91.
*New Lebanon.....	April 21, 1818	.....	Taken from Canaan....	N. Y. Laws, 1818, Ch. 286.

* Indicates present towns

Columbia (Concluded)

Town	When erected by law	County taken from	Reason	Citation to statute
*Stuyvesant.....	April 21, 1823	.....	Taken from Kinderhook.	N. Y. Laws, 1823, Ch. 198.
*Copake.....	Mar. 26, 1824	.....	Taken from Taghkanick.	N. Y. Laws, 1824, Ch. 123.
*Stockport.....	April 20, 1833	.....	Taken from city of Hudson, Ghent and Stuyvesant.	N. Y. Laws, 1833, Ch. 186.
*Greenport.....	May 13, 1837	.....	Taken from the city of Hudson.	N. Y. Laws, 1837, Ch. 420.

Cortland

*Homer.....	Mar. 5, 1794	Onondaga	These towns were included in this county when it was erected from Onondaga on April 8, 1808.	N. Y. Laws, 1789-1796, Vol. 3, Ch. 18, 1794.
*Solon.....	Mar. 9, 1798	Ibid....	"	N. Y. Laws, 1797-1800, Vol. 4, Ch. 28, 1798.
*Cincinnatus.....	Feb. 14, 1804	Ibid....	"	N. Y. Laws, 1804, Ch. 46.
*Virgil.....	Ibid.....	Ibid....	"	Ibid.
*Truxton.....	April 8, 1808	.....	Taken from Fabius in Onondaga.	N. Y. Laws, 1808, Ch. 194.
*Preble.....	Ibid.....	.....	Taken from Tully in Onondaga.	Ibid.
*Scott.....	April 14, 1815	.....	Taken from Preble....	N. Y. Laws, 1815, p. 179.
*Freetown.....	April 21, 1818	.....	Taken from Cincinnatus.	N. Y. Laws, 1818, Ch. 248.
*Marathon.....	Ibid.....	Ibid.....	Ibid.....	Ibid.
*Willet.....	Ibid.....	Ibid.....	Ibid.....	Ibid.
*Cortlandville.....	April 11, 1829	.....	Taken from Homer....	N. Y. Laws, 1829, Ch. 121.
*Lapeer.....	May 2, 1845	.....	Taken from Virgil.....	N. Y. Laws, 1845, Ch. 117.
*Harford.....	May 2, 1845	.....	Ibid.....	Ibid.
*Taylor.....	Dec. 5, 1849	.....	Taken from Solon.....	N. Y. Laws, 1852, Ch. 409.
*Cuyler.....	Nov. 18, 1858	.....	Taken from Truxton....	N. Y. Laws, 1859, Ch. 517.

Note. In Cortland County the towns of Taylor and Cuyler were erected by resolution of the Board of Supervisors in accordance with the Law of 1849.

Delaware

*Harpersfield.....	April 27, 1787	Montgomery	Included in this county when it was erected from Otsego and Ulster	N. Y. Laws, 1785-1788, Vol. 2, Ch. 102, 1787.
*Middletown.....	Mar. 3, 1789	Ulster...	"	N. Y. Laws, 1789-1796, Vol. 3, Ch. 48, 1789.
*Franklin.....	April 10, 1792	Otsego..	"	N. Y. Laws, 1789-1796, Vol. 3, Ch. 59, 1792.
*Colchester.....	Ibid.....	Ulster...	"	Ibid.
*Stamford.....	Ibid.....	Ibid....	"	Ibid.
*Kortright.....	Mar. 12, 1793	Montgomery	"	N. Y. Laws, 1789-1796, Vol. 3, Ch. 61, 1793.
*Walton.....	Mar. 17, 1797	.....	Taken from Franklin....	N. Y. Laws, 1797-1800, Vol. 4, Ch. 37, 1797.
*Delhi.....	Mar. 23, 1798	.....	Taken from Middletown, Kortright and Walton.	N. Y. Laws, 1797-1800, Vol. 4, Ch. 43, 1798.
*Roxbury.....	Mar. 23, 1799	.....	Taken from Stamford...	N. Y. Laws, 1797-1800, Vol. 4, Ch. 47.
*Meredith.....	Mar. 14, 1800	.....	To erect a town in this county.	N. Y. Laws, 1797-1800, Vol. 4, Ch. 24, 1800.
*Sidney.....	Mar. 13, 1801	.....	Taken from Franklin....	N. Y. Laws, 1801, Ch. 23.
*Pinefield.....	Feb. 28, 1806	.....	Taken from Walton.....	N. Y. Laws, 1806, Ch. 25.
*Hancock.....	Mar. 28, 1806	.....	Taken from Colchester..	N. Y. Laws, 1806, Ch. 88.
*Tompkins.....	Mar. 11, 1808	.....	To change the name of Pinefield.	N. Y. Laws, 1808, Ch. 36.
*Masonville.....	April 4, 1811	.....	Taken from Sidney.....	N. Y. Laws, 1811, Ch. 130.
*Davenport.....	Mar. 31, 1817	.....	Taken from Kortwright and Maryland in Otsego county.	N. Y. Laws, 1817, Ch. 140.
*Andes.....	April 13, 1819	.....	Taken from Middletown.	N. Y. Laws, 1819, Ch. 229.

* Indicates present towns

Delaware (Concluded)

TOWN	When erected by law	County taken from	Reason	Citation to statute
*Bovina.....	Feb. 25, 1820	.....	Taken from Delhi, Stamford and Middletown.	N. Y. Laws, 1820, Ch. 39.
Hampden.....	April 4, 1825	.....	Taken from Walton and Delhi.	N. Y. Laws, 1825, Ch. 73.
*Hamden.....	Mar. 20, 1826	.....	To change the name of Hampden.	N. Y. Laws, 1826, Ch. 78.
*Deposit.....	May 6, 1880	.....	Taken from Tompkins..	N. Y. Laws, 1880, Ch. 177.

Dutchess

South Division.....	June 24, 1719	.....	Dutchess county divided into three divisions in order to facilitate the method of taxation and collection of taxes.	N. Y. Colonial Laws, 1664-1719, Vol. 1, Ch. 380, 1719.
Middle Division.....	Ibid.	.....		Ibid.
North Division.....	Ibid.	.....		Ibid.
South Precinct.....	Dec. 16, 1739	.....	Dutchess county divided into seven precincts to facilitate assessing and collecting of taxes and for better payment of charges.	N. Y. Colonial Laws, 1720-1737, Vol. 2, Ch. 652, 1737.
*Rombout or Fishkill Precinct.....	Ibid.	.....		Ibid.
*Beekman Precinct....	Ibid.	.....		Ibid.
*Poughkeepsie Precinct.	Ibid.	.....		Ibid.
*Cromelbow Precinct..	Ibid.	.....		Ibid.
*Rynbeck Precinct....	Ibid.	.....		Ibid.
*Northeast Precinct..	Ibid.	.....		Ibid.
Charlotte Precinct....	Mar. 20, 1762	.....	To divide Cromelbow precinct into two parts because it became so populous and made the town meetings difficult.	N. Y. Colonial Laws, 1755-1769, Vol. 4, Ch. 1175, 1762.
*Amenia Precinct.....	Ibid.	.....		Ibid.
*Pawlings Precinct...	May 20, 1769	.....	Taken from Beekman's Precinct.	N. Y. Colonial Law, 1755-1769, Vol. 4, Ch. 1395, 1769.
Philip's Precinct....	May 24, 1772	.....	To divide the south precinct into three precincts to facilitate town meetings.	N. Y. Colonial Laws, 1769-1775, Vol. 5, Ch. 1555, 1772.
Middle Precinct.....	May 24, 1772	.....	Ibid.	N. Y. Colonial Laws, 1769-1775, Vol. 5, Ch. 1555, 1772.
Southeast Precinct...	Ibid.	.....	Ibid.	Ibid.
*Clinton Precinct....	Mar. 13, 1786	.....	Taken from Rynbeck and Charlotte precincts.	N. Y. Laws, 1785-1788, Vol. 2, Ch. 15, 1786.
*Washington Precinct.	Ibid.	.....	To change the name of Charlotte Precinct.	Ibid.
Philips Town.....	Mar. 7, 1788	.....	To divide Dutchess county into towns.	N. Y. Laws, 1785-1788, Vol. 2, Ch. 64, 1788.
Fredericks Town....	Ibid.	.....		Ibid.
South-East Town....	Ibid.	.....		Ibid.
Fishkill.....	Ibid.	.....		Ibid.
Beekman.....	Mar. 7, 1788	.....		Ibid.
Pawling.....	Ibid.	.....		Ibid.
Poughkeepsie.....	Ibid.	.....		Ibid.
Clinton.....	Ibid.	.....		Ibid.
Rynbeck.....	Ibid.	.....		Ibid.
Washington.....	Ibid.	.....		Ibid.
Amenia.....	Ibid.	.....		Ibid.
Northeast Town.....	Ibid.	.....		Ibid.
*Stanford.....	Mar. 12, 1793	.....	To divide the town of Washington.	N. Y. Laws, 1789-1796, Vol. 3, Ch. 61, 1793.
Carmel.....	Mar. 17, 1795	.....	Taken from Southeast Town.	N. Y. Laws, 1789-1796, Vol. 3, Ch. 21, 1795.
Franklin.....	Ibid.	.....	Taken from Fredericks Town.	Ibid.
*Dover.....	Feb. 20, 1807	.....	To divide the town of Pawling into two towns.	N. Y. Laws, 1807, Ch. 10, 1807.
Patterson.....	April 6, 1808	.....	To change the name of the town of Franklin.	N. Y. Laws, 1808, Ch. 127, 1808.
*Red Hook.....	June 2, 1812	.....	To divide the town of Rhinebeck into two towns.	N. Y. Laws, 1812, Ch. 75.
*Milan.....	Mar. 6, 1818	.....	Taken from Northeast..	N. Y. Laws, 1818, Ch. 28.

* Indicates present towns

Dutchess (Concluded)

Town	When erected by law	County taken from	Reason	Citation to statute
*Hyde Park.....	Jan. 26, 1821	.....	Taken from Clinton....	N. Y. Laws, 1821, Ch. 17.
*Pleasant Valley.....	Ibid.....	.....	Ibid.....	Ibid.
*LaGrange.....	Feb. 9, 1821	.....	Taken from Beekman and Fishkill (formerly Freedom).	N. Y. Laws, 1821, Ch. 34.
*Pine Plains.....	Mar. 26, 1823	.....	Taken from Northeast..	N. Y. Laws, 1823, Ch. 86.
*Union Vale.....	Mar. 6, 1827	.....	Taken from Beekman and Freedom.	N. Y. Laws, 1827, Ch. 54.
*East Fishkill.....	Nov. 29, 1849	.....	Taken from Fishkill....	N. Y. Laws, 1852, Ch. 411.
*Wappinger.....	May 20, 1875	.....	Taken from Fishkill....	N. Y. Laws, 1875, Ch. 400.

Note. In Dutchess County the town of East Fishkill was erected by resolution of the Board of Supervisors in accordance with the Law of 1849.

Erie

Erie.....	April 11, 1804	Genesee.	These towns were included in this county when it was erected from Niagara and Genesee, April 2, 1821.	N. Y. Laws, 1804, Ch. 112.
*Clarence.....	Mar. 11, 1808	Niagara.		N. Y. Laws, 1808, Ch. 40.
Buffalo.....	Feb. 8, 1810	Ibid....		N. Y. Laws, 1810, Ch. 2.
*Eden.....	Mar. 20, 1812	Ibid....		N. Y. Laws, 1812, Ch. 36.
*Concord.....	Ibid.....	Ibid....		Ibid.
*Hamburgh.....	Ibid.....	Ibid....		Ibid.
*Boston.....	April 5, 1817	Ibid....		N. Y. Laws, 1817, Ch. 175.
*Amherst.....	April 10, 1818	Ibid....		N. Y. Laws, 1818, Ch. 109.
*Aurora.....	April 15, 1818	Ibid....		N. Y. Laws, 1818, Ch. 146.
*Holland.....	Ibid.....	Ibid....		Ibid.
*Wales.....	Ibid.....	Ibid....		Ibid.
*Collins.....	Mar. 16, 1821	Ibid....		N. Y. Laws, 1821, Ch. 104.
*Sardinia.....	Ibid.....	Ibid....		Ibid.
*Evans.....	Mar. 23, 1821	Ibid....		N. Y. Laws, 1821, Ch. 147.
*Alden.....	Mar. 23, 1823	.....	Taken from Clarence....	N. Y. Laws, 1823, Ch. 89.
Erie.....	Ibid.....	.....	Ibid.....	Ibid.
*Colden.....	April 2, 1827	.....	Taken from Holland....	N. Y. Laws, 1827, Ch. 146.
*Newstead.....	April 18, 1831	.....	To change the name of the town of Erie which was erected from Batavia, April 11, 1804.	N. Y. Laws, 1831, Ch. 155.
*Lancaster.....	Mar. 20, 1833	.....	Taken from Clarence....	N. Y. Laws, 1833, Ch. 67.
*Tonawanda.....	April 16, 1836	.....	Taken from Buffalo....	N. Y. Laws, 1836, Ch. 147.
Black Rock.....	Feb. 14, 1839	.....	Ibid.....	N. Y. Laws, 1839, Ch. 24.
*Cheektowaga.....	Mar. 22, 1839	.....	Taken from Amherst....	N. Y. Laws, 1839, Ch. 87.
*Brant.....	Mar. 25, 1839	.....	Taken from Evans and Collins.	N. Y. Laws, 1839, Ch. 91.
*East Hamburgh.....	Oct. 15, 1850	.....	Taken from Hamburgh..	N. Y. Laws, 1851, Ch. 551.
Seneca.....	Oct. 16, 1851	.....	Taken from Hamburgh and Ellicott.	N. Y. Laws, 1852, Ch. 412.
*West Seneca.....	Mar. 25, 1852	.....	To change the name of Seneca.	N. Y. Laws, 1852, Ch. 98.
*Grand Island.....	Oct. 19, 1852	.....	Taken from Tonawanda.	N. Y. Laws, 1853, Ch. 659.
Shirley.....	Nov. 24, 1852	.....	Taken from Collins....	N. Y. Laws, 1853, Ch. 660.
*North Collins.....	June 24, 1853	.....	To change the name of Shirley.	N. Y. Laws, 1853, Ch. 456.
*Marilla.....	Dec. 2, 1853	.....	Taken from Alden and Wales.	N. Y. Laws, 1854, Ch. 406.
*Elma.....	Dec. 4, 1856	.....	Taken from Lancaster and Aurora.	N. Y. Laws, 1857, Ch. 806.

Note. In Erie County the towns of East Hamburgh, Seneca, Grand Island, Shirley, Marilla, and Elma were erected by resolution of the Board of Supervisors in accordance with the Law of 1849.

Essex

*Crownpoint.....	Mar. 7, 1788	Clinton..	These towns were included in this county when it was erected from Clinton, March 1, 1799.	N. Y. Laws, 1785-1788, Vol. 2, Ch. 64, 1788.
*Willsboro.....	Ibid.....	Ibid....		Ibid.
*Jay.....	Jan. 26, 1798	Ibid....		N. Y. Laws, 1797-1800, Vol. 4, Ch. 5, 1798.

* Indicates present towns

Essex (Concluded)

Town	When erected by law	County taken from	Reason	Citation to statute
*Elizabethtown.....	Feb. 12, 1798	Ibid....	"	N. Y. Laws, 1797-1800, Vol. 4, Ch. 11, 1798.
*Chesterfield.....	Feb. 8, 1802	.....	Taken from Willsborough.	N. Y. Laws, 1802, Ch. 14..
*Schroon.....	Mar. 20, 1804	.....	Taken from Crownpoint.	N. Y. Laws, 1804, Ch. 23.
*Ticonderoga.....	Ibid.....	.....	Ibid.....	Ibid.
*Essex.....	April 4, 1805	.....	Taken from Willsborough.	N. Y. Laws, 1805, Ch. 77.
*Lewis.....	Ibid.....	.....	Ibid.....	Ibid.
*Moriah.....	Feb. 12, 1808	.....	Taken from Crownpoint and Elizabethtown.	N. Y. Laws, 1808, Ch. 13.
*Keene.....	Mar. 19, 1808	.....	Taken from Jay and Elizabethtown.	N. Y. Laws, 1808, Ch. 60
*Westport.....	Mar. 24, 1815	.....	Taken from Elizabethtown.	N. Y. Laws, 1815, Ch. 203.
*Minerva.....	Mar. 7, 1817	.....	Taken from Schroon....	N. Y. Laws, 1817, Ch. 66.
*Wilmington.....	Mar. 22, 1822	.....	To change the name of Danville.	N. Y. Laws, 1822, Ch. 92.
Danville.....	Mar. 27, 1821	.....	Taken from Jay.....	N. Y. Laws, 1821, Ch. 172.
*Newcomb.....	Mar. 15, 1828	.....	Taken from Minerva and Moriah.	N. Y. Laws, 1828, Ch. 76.
*St. Armand.....	April 23, 1844	.....	Taken from Wilmington.	N. Y. Laws, 1844, Ch. 185.
*North Hudson.....	April 12, 1848	.....	Taken from Moriah.....	N. Y. Laws, 1848, Ch. 270.
*North Elba.....	Dec. 14, 1849	.....	Taken from Keene.....	N. Y. Laws, 1852, Ch. 410.

Note. In Essex County the town of North Elba was erected by resolution of the Board of Supervisors in accordance with the Law of 1849.

Franklin

*Chateaugay.....	Mar. 15, 1799	Clinton..	Named as included in this county at its erection from Clinton, on Mar. 11, 1808.	N. Y. Laws, 1797-1800, Vol. 4, Ch. 35, 1799.
*Constable.....	Mar. 13, 1807	Clinton..	.....	N. Y. Laws, 1807, Ch. 35.
Harrison.....	Mar. 2, 1805	Clinton..	.....	N. Y. Laws, 1805, Ch. 23.
Ezraville.....	April 6, 1808	.....	To change the name of the town of Harrison.	N. Y. Laws, 1808, Ch. 127, 1808.
*Dickinson.....	April 11, 1808	.....	To divide the town of Ezraville into two towns.	N. Y. Laws, 1808, Ch. 210, 1808.
*Malone.....	June 10, 1812	.....	To change the name of the town of Ezraville.	N. Y. Laws, 1812, Ch. 122, 1812.
*Bangor.....	June 15, 1812	.....	To divide the town of Dickenson into two towns.	N. Y. Laws, 1812, Ch. 163, 1812.
*Fort Covington....	Feb. 28, 1817	.....	Taken from Constable..	N. Y. Laws, 1817, Ch. 62.
*Duane.....	Jan. 24, 1828	.....	Taken from Malone.....	N. Y. Laws, 1828, Ch. 20.
*Brandon.....	Jan. 28, 1828	.....	Taken from Bangor.....	N. Y. Laws, 1828, Ch. 24.
*Moir.....	April 15, 1828	.....	Taken from Dickenson..	N. Y. Laws, 1828, Ch. 221.
*Westville.....	April 25, 1829	.....	Taken from Constable..	N. Y. Laws, 1829, Ch. 274.
*Bellmont.....	Mar. 25, 1833	.....	Taken from Chateaugay.	N. Y. Laws, 1833, Ch. 79.
*Bombay.....	Mar. 30, 1833	.....	Taken from Fort-Covington.	N. Y. Laws, 1833, Ch. 89.
*Franklin.....	May 20, 1836	.....	Taken from Bellmont...	N. Y. Laws, 1836, Ch. 386.
*Harriestown.....	Mar. 19, 1841	.....	Taken from Duane.....	N. Y. Laws 1841, Ch. 60.
*Burke.....	April 26, 1844	.....	Taken from Chateaugay.	N. Y. Laws, 1844, Ch. 200.
*Brighton.....	Nov., 1858	.....	To erect a town in this county.	N. Y. Laws, 1859, Ch. 93.
*Waverly.....	Nov. 22, 1880	.....	Taken from Dickenson..	N. Y. Laws, 1881, Ch. 712.
*Santa Clara.....	Nov. 16, 1888	.....	Taken from Brandon....	N. Y. Laws, 1889, p. 797.
*Altamont.....	Nov. 19, 1890	.....	Taken from Waverly....	N. Y. Laws, 1891, p. 745.

Note. In Franklin County the towns of Brighton, Waverly, Santa Clara, and Altamont were erected by resolution of the Board of Supervisors in accordance with the Law of 1849.

Fulton

*Broadalbin.....	Mar. 12, 1793	Montgomery.	These towns were included in this county when it was erected from Montgomery county by the Laws of 1838, Ch. 332.	N. Y. Laws, 1789-1796, Vol. 3, Ch. 61, 1791.
*Johnstown.....	Ibid.....	Ibid.....	.....	Ibid.
*Mayfield.....	Ibid.....	Ibid.....	.....	Ibid.
*Northampton.....	Feb. 1, 1799	Ibid.....	.....	N. Y. Laws, 1797-1800, Vol. 4, Ch. 4, 1799.

* Indicates present towns

Fulton (Concluded)

Town	When erected by law	County taken from	Reason	Citation to statute
*Stratford.....	April 10, 1805	Ibid....	"	N. Y. Laws, 1805, Ch. 128.
*Oppenheim.....	Mar. 18, 1808	Ibid....	"	N. Y. Laws, 1808, Ch. 53.
*Ephrataph.....	Mar. 29, 1827	Ibid....	"	N. Y. Laws, 1827, Ch. 122.
*Bleecker.....	April 4, 1831	.....	"	N. Y. Laws, 1831, Ch. 99.
*Perth.....	April 18, 1838	.....	Taken from Amsterdam.	N. Y. Laws, 1838, Ch. 332.
*Caroga.....	April 11, 1842	.....	Taken from Stratford and Bleecker.	N. Y. Laws, 1842, Ch. 171.

Genesee

*Batavia.....	Mar. 30, 1802	.....	This county was divided into these four towns when it was erected from Ontario county, March 30, 1802.	N. Y. Laws, 1802, Ch. 64.
Northampton.....	Ibid.....	.....	Ibid.....	Ibid.
Southampton.....	Ibid.....	.....	Ibid.....	Ibid.
Leicester.....	Ibid.....	.....	Ibid.....	Ibid.
Willink.....	April 11, 1804	.....	Taken from Batavia....	N. Y. Laws, 1804, Ch. 112.
Erie.....	Ibid.....	.....	Ibid.....	Ibid.
Chautauqua.....	Ibid.....	.....	Ibid.....	Ibid.
Angelica.....	Feb. 25, 1805	.....	Taken from Leicester....	N. Y. Laws, 1805, Ch. 15.
Caledonia.....	April 4, 1806	.....	To change the name of Southampton.	N. Y. Laws, 1806, Ch. 135.
Warsaw.....	Mar. 19, 1808	.....	Taken from Batavia....	N. Y. Laws, 1808, Ch. 62.
Sheldon.....	Ibid.....	.....	Ibid.....	Ibid.
Gates.....	April 6, 1808	.....	To change the name of Northampton.	N. Y. Laws, 1808, Ch. 127.
Riga.....	April 8, 1808	.....	Taken from Northampton.	N. Y. Laws, 1808, Ch. 171.
Murray.....	April 8, 1808	.....	Ibid.....	Ibid.
Parma.....	Ibid.....	.....	Ibid.....	Ibid.
Attica.....	April 4, 1811	.....	Taken from Sheldon....	N. Y. Laws, 1811, Ch. 143.
Middlebury.....	Mar. 20, 1812	.....	Taken from Warsaw....	N. Y. Laws, 1812, Ch. 31.
Bellona.....	June 8, 1812	.....	Taken from Caledonia....	N. Y. Laws, 1812, Ch. 102.
Ridgeway.....	June 8, 1812	.....	Taken from Batavia....	N. Y. Laws, 1812, Ch. 104.
*Pembroke.....	Ibid.....	.....	Ibid.....	Ibid.
*Alexander.....	Ibid.....	.....	Ibid.....	Ibid.
*Bethany.....	Ibid.....	.....	Ibid.....	Ibid.
Gates.....	June 10, 1812	.....	To change the name of Northampton.	N. Y. Laws, 1812, Ch. 122.
*Bergen.....	April 2, 1813	.....	Taken from Murray....	N. Y. Laws, 1813, Ch. 120.
Sweden.....	Ibid.....	.....	Ibid.....	Ibid.
*LeRoy.....	June 8, 1813	.....	To change the name of Bellona.	N. Y. Laws, 1812, Ch. 163.
Gainesville.....	Feb. 25, 1814	.....	Originally Hebe; taken from Warsaw.	N. Y. Laws, 1814, Ch. 25.
Perry.....	Mar. 11, 1814	.....	Taken from Leicester....	N. Y. Laws, 1814, Ch. 41.
Gaines.....	Feb. 14, 1816	.....	" " Ridgeway....	N. Y. Laws, 1816, Ch. 7.
Orangeville.....	Feb. 14, 1816	.....	" " Attica.....	N. Y. Laws, 1816, Ch. 4.
Ogden.....	Jan. 27, 1817	.....	" " Parma.....	N. Y. Laws, 1817, Ch. 19.
Covington.....	Jan. 31, 1817	.....	" " LeRoy and Parma.	N. Y. Laws, 1817, Ch. 24.
Barre.....	Mar. 6, 1818	.....	" " Gaines.....	N. Y. Laws, 1818, Ch. 31.
Shelby.....	Ibid.....	.....	" " Ridgeway....	N. Y. Laws, 1818, Ch. 31.
Bennington.....	Ibid.....	.....	" " Sheldon....	N. Y. Laws, 1818, Ch. 30.
China.....	Ibid.....	.....	Ibid.....	Ibid.
Mount-Morris.....	April 17, 1818	.....	Taken from Leicester....	N. Y. Laws, 1818, Ch. 187.
Yorke.....	Mar. 26, 1819	.....	Taken from Caledonia and Leicester.	N. Y. Laws, 1819, Ch. 60.
Clarkson.....	April 2, 1819	.....	Taken from Murray....	N. Y. Laws, 1819, Ch. 93.
*Elba.....	Mar. 14, 1820	.....	Taken from Batavia....	N. Y. Laws, 1820, Ch. 86.
*Stafford.....	Mar. 24, 1820	.....	Taken from Batavia and LeRoy.	N. Y. Laws, 1820, Ch. 99.
*Byron.....	April 4, 1820	.....	Taken from Bergen.....	N. Y. Laws, 1820, Ch. 141.

* Indicates present towns

Genesee (Concluded)

Town	When erected by law	County taken from	Reason	Citation to statute
Clarendon.....	Feb. 23, 1821	.....	Taken from Sweden.....	N. Y. Laws, 1821, Ch. 57.
Castile.....	Feb. 27, 1821	.....	Taken from Perry.....	N. Y. Laws, 1821, Ch. 78.
Oak Orchard.....	April 17, 1822	.....	Taken from Ridgeway...	N. Y. Laws, 1822, Ch. 265.
Northton.....	Ibid.	.....	Ibid.....	Ibid.
Wethersfield.....	April 12, 1823	.....	Taken from Orangeville.	N. Y. Laws, 1823, Ch. 144.
*Alabama.....	April 17, 1826	.....	Taken from Pembroke and Sheldon.	N. Y. Laws, 1826, Ch. 269.
*Darjen.....	Feb. 10, 1832	.....	Taken from Pembroke..	N. Y. Laws, 1832, Ch. 18.
Java.....	April 20, 1832	.....	Taken from China.....	N. Y. Laws, 1832, Ch. 189.
*Pavilion.....	May 19, 1841	.....	Taken from Covington..	N. Y. Laws, 1841, Ch. 196.
*Oakfield.....	April 11, 1842	.....	Taken from Elba.....	N. Y. Laws, 1842, Ch. 194.
Arcade.....	Jan. 19, 1866	.....	To change the name of China.	N. Y. Laws, 1866, Ch. 7.

Greene

*Catskill.....	Mar. 7, 1788	Albany..	These towns were included in this county when it was erected from Albany and Ulster counties, March 25, 1800.	N. Y. Laws, 1785-1788 Vol. 2, Ch. 64, 1788.
*Coxsackie.....	Ibid	Ibid....	Ibid.	Ibid.
Freehold.....	Mar. 8, 1790	Ibid....	Ibid.	N. Y. Laws, 1789-1796, Vol. 3, Ch. 19, 1790.
*Windham.....	Mar. 23, 1798	Ulster...	"	N. Y. Laws, 1797-1800, Vol. 4, Ch. 45, 1798.
Canton.....	Mar. 26, 1803	.....	Taken from Catskill, Coxsackie and Freehold.	N. Y. Laws, 1803, Ch. 52.
Greenfield.....	Ibid.....	.....	Taken from Coxsackie and Freehold.	Ibid.
*Durham.....	Mar. 23, 1805	.....	To change the name of Freehold.	N. Y. Laws, 1805, Ch. 57.
*Cairo.....	April 6, 1808	.....	To change the name of Canton.	N. Y. Laws, 1808, Ch. 127.
Freehold.....	Ibid.....	.....	To change the name of Greenfield.	Ibid.
*Greenville.....	Mar. 17, 1809	.....	To change the name of Freehold.	N. Y. Laws, 1808, 1809, Ch. 78.
*New Baltimore.....	Mar. 15, 1811	.....	Taken from Coxsackie..	N. Y. Laws, 1811, Ch. 45.
Greenland.....	Jan. 27, 1813	.....	Taken from Windham...	N. Y. Laws, 1813, Ch. 15.
New-Goshen.....	Ibid.....	.....	Ibid.	Ibid.
*Lexington.....	Mar. 19, 1813	.....	Taken from New-Goshen	N. Y. Laws, 1813, Ch. 67.
*Hunter.....	April 15, 1814	.....	Taken from Greenland..	N. Y. Laws, 1814, Ch. 21.
*Athens.....	Feb. 25, 1815	.....	Taken from Catskill and Coxsackie.	N. Y. Laws, 1815, Ch. 66.
*Prattsville.....	Mar. 8, 1833	.....	Taken from Windham...	N. Y. Laws, 1833, Ch. 54.
*Ashland.....	Mar. 23, 1848	.....	Taken from Windham and Prattsville.	N. Y. Laws, 1848, Ch. 115.
*Jewett.....	Nov. 16, 1849	.....	Taken from Lexington and Hunter.	N. Y. Laws, 1850, Ch. 380.
*Halcott.....	Nov. 19, 1851	.....	Taken from Lexington..	N. Y. Laws, 1852, Ch. 413.

Note. In Greene County the towns of Jewett and Halcott were erected by resolution of the Board of Supervisors in accordance with the Law of 1849.

Hamilton

*Wells.....	Mar. 28, 1805	Mont-gom-ery.	These towns were included in this county when it was erected from Montgomery on April 12, 1816.	N. Y. Laws, 1805, Ch. 47.
*Lake Pleasant.....	May 26, 1812	Ibid....	Ibid.	N. Y. Laws, 1812, Ch. 45.
*Hope.....	April 15, 1818	.....	Taken from Wells.....	N. Y. Laws, 1818, Ch. 161.
*Morehouse.....	April 13, 1835	.....	Taken from Lake Pleasant.	N. Y. Laws, 1835, Ch. 85.
*Arietta.....	May 14, 1836	.....	Taken from Lake Pleasant.	N. Y. Laws, 1836, Ch. 354.
Gilman.....	April 23, 1839	.....	Taken from Wells.....	N. Y. Laws, 1839, Ch. 213.
	April 7, 1860	.....	Abolished in this year...	N. Y. Laws, 1860, Ch. 200.

* Indicates present towns

Hamilton (Concluded)

TOWN	When erected by law	County taken from	Reason	Citation to statute
*Indian Lake.....	Nov. 13, 1858	.....	Taken from Long Lake, Gilman and Wells.	N. Y. Laws, 1859, Ch. 515.
*Benson.....	April 6, 1860	.....	Taken and Hope and Mayfield (Fulton Co.).	N. Y. Laws, 1860, Ch. 178.
*Long Lake.....	April 7, 1860	.....	Taken from Morehouse and Arietta.	N. Y. Laws, 1860, Ch. 200.
*Inlet.....	Nov. 27, 1901	.....	Taken from Morehouse..	N. Y. Laws, 1902, p 1829.

Note. In Hamilton County the towns of Inlet and Indian Lake were erected by resolution of the Board of Supervisors in accordance with the Law of 1849.

Herkimer

*German Flatts.....	Mar. 7, 1788	Montgomery.	These towns were included in this county when it was erected from Montgomery, Feb. 16, 1791.	N. Y. Laws, 1785-1788, Vol. 2, Ch. 64, 1788
*Herkimer.....	Ibid.....	Ibid.....	Ibid.....	Ibid.
Whites-Town.....	Ibid.....	Ibid.....	Ibid.....	Ibid.
Steuben.....	April 10, 1792	.....	Taken from Whites Town.	N. Y. Laws, 1789-1796, Vol. 3, Ch. 59, 1792.
Westmoreland.....	Ibid.....	.....	Ibid.....	Ibid.
Paris.....	Ibid.....	.....	Ibid.....	Ibid.
Mexico.....	Ibid.....	.....	Ibid.....	Ibid.
Peru.....	Ibid.....	.....	Ibid.....	Ibid.
*Norway.....	Ibid.....	.....	Taken from Herkimer.	Ibid.
*Schuyler.....	Ibid.....	.....	Ibid.....	Ibid.
Cazenovia.....	Mar. 5, 1795	.....	Taken from Whites-Town and Paris.	N. Y. Laws, 1789-1796, Vol. 3, Ch. 16, 1795.
Hamilton.....	Ibid.....	.....	Taken from Paris.....	Ibid.
Sherburne.....	Mar. 5, 1795	.....	Ibid.....	Ibid.
Brookfield.....	Ibid.....	.....	Ibid.....	Ibid.
Sangerfield.....	Ibid.....	.....	Ibid.....	Ibid.
*Frankfort.....	Feb. 5, 1796	.....	Taken from German-Flatts.	N. Y. Laws, 1789-1796, Vol. 3, Ch. 4, 1796.
*Litchfield.....	Ibid.....	.....	Ibid.....	Ibid.
*Warren.....	Ibid.....	.....	Ibid.....	Ibid.
*Fairfield.....	Feb. 19, 1796	.....	Taken from Norway....	N. Y. Laws, 1789-1796, Vol. 3, Ch. 13, 1796.
Mexico.....	Feb. 26, 1796	.....	Taken from Whites-Town.	N. Y. Laws, 1789-1796, Vol. 3, Ch. 14, 1796.
Floyd.....	Mar. 4, 1796	.....	Taken from Steuben....	N. Y. Laws, 1789-1796, Vol. 3, Ch. 21, 1796.
Rome.....	Ibid.....	.....	Ibid.....	Ibid.
*Manheim.....	Mar. 3, 1797	Montgomery	Annexed to this county..	N. Y. Laws, 1797-1800, Vol. 4, Ch. 29, 1797.
*Salisbury.....	Ibid.....	Ibid.....	Ibid.....	Ibid.
Western.....	Mar. 10, 1797	.....	Taken from Steuben....	N. Y. Laws, 1797-1800, Vol. 4, Ch. 32, 1797.
Leyden.....	Ibid.....	.....	Ibid.....	Ibid.
Trenton.....	Mar. 24, 1797	.....	Taken from Schuyler....	N. Y. Laws, 1797-1800, Vol. 4, Ch. 46, 1797.
Bridgewater.....	Mar. 24, 1797	.....	Taken from Sangerfield.	N. Y. Laws, 1797-1800, Vol. 4, Ch. 47, 1797.
*Newport.....	April 7, 1806	.....	Taken from Fairfield, Norway and Schuyler.	N. Y. Laws, 1806, Ch. 183.
Union.....	Ibid.....	.....	Taken from Norway.....	Ibid.
*Russia.....	April 6, 1807	.....	To change the name of Union.	N. Y. Laws, 1807, Ch. 151.
*Columbia.....	June 8, 1812	.....	Taken from Warren.....	N. Y. Laws, 1812, Ch. 101.
*Winfield.....	April 17, 1816	.....	Taken from Litchfield, Richfield and Plainfield.	N. Y. Laws, 1816, Ch. 222.
*Danube.....	April 7, 1817	.....	Taken from Minden....	N. Y. Laws, 1817, Ch. 184.
West Brunswick.....	April 11, 1823	.....	Taken from Norway....	N. Y. Laws, 1823, Ch. 136.
*Stark.....	Mar. 28, 1828	.....	Taken from Danube....	N. Y. Laws, 1828, Ch. 123.
*Little Falls.....	Feb. 16, 1829	.....	Taken from Herkimer, Fairfield and German Flatts.	N. Y. Laws, 1829, Ch. 31.
Wilmurt.....	May 3, 1836	.....	Taken from West Brunswick.	N. Y. Laws, 1836, Ch. 235.
*Ohio.....	May 3, 1836	.....	Ibid.....	Ibid.
*Webb.....	Jan. 25, 1896	.....	Taken from Wilmurt....	N. Y. Laws, 1897, Vol. 1, p. 870.

Note. In Herkimer County the town of Webb was erected by resolution of the Board of Supervisors in accordance with the Law of 1849.

* Indicates present towns

Jefferson

Town	When erected by law	County taken from	Reason	Citation to statute
*Champion.....	Mar. 14, 1800	Oneida..	These towns were included in this county when it was erected from Oneida county, March 28, 1805.	N. Y. Laws, 1797-1800, Vol. 4, Ch. 24, 1800.
*Adams.....	April 1, 1802	Ibid....	"	N. Y. Laws, 1802, Ch. 93.
*Brownville.....	Ibid.....	Ibid....	"	Ibid.
*Rutland.....	Ibid.....	Ibid....	"	Ibid.
*Watertown.....	Ibid.....	Ibid....	"	Ibid.
*Ellisburgh.....	Feb. 22, 1803	Ibid....	"	N. Y. Laws, 1803, Ch. 9.
Malta.....	Mar. 24, 1804	Ibid....	"	N. Y. Laws, 1804, Ch. 29.
Harrison.....	Ibid.....	Ibid....	"	Ibid.
*Hounsfield.....	Feb. 17, 1806	.....	Taken from Watertown.	N. Y. Laws, 1806, Ch. 16.
*LeRay.....	Ibid.....	.....	Taken from Brownville..	Ibid.
*Henderson.....	Ibid.....	.....	Taken from Ellisburgh..	Ibid.
*Rodman.....	April 6, 1808	.....	To change the name of Harrison.	N. Y. Laws, 1808, Ch. 127.
*Lorraine.....	Ibid.....	.....	To change the name of Malta.	Ibid.
*Antwerp.....	April 5, 1810	.....	Taken from LeRay.....	N. Y. Laws, 1810, Ch. 164.
*Wilna.....	April 2, 1813	.....	Taken from LeRay and Leyden in Lewis Co.	N. Y. Laws, 1813, Ch. 117.
*Lyme.....	Mar. 28, 1817	.....	Taken from Brownville..	N. Y. Laws, 1817, Ch. 130.
*Pamelia.....	April 12, 1819	.....	Taken from Brownville..	N. Y. Laws, 1819, Ch. 157.
*Alexandria.....	April 2, 1821	.....	Taken from Brownville and LeRay.	N. Y. Laws, 1821, Ch. 232.
*Orleans.....	Ibid.....	.....	Taken from Brownville..	Ibid.
*Philadelphia.....	Ibid.....	.....	Taken from LeRay.....	Ibid.
Leander.....	April 1, 1824	.....	To change the name of Pamelia.	N. Y. Laws, 1824, Ch. 144.
Pamelia.....	April 9, 1825	.....	To change the name of Leander.	N. Y. Laws, 1825, Ch. 109.
*Clayton.....	April 27, 1833	.....	Taken from Lyme and Orleans.	N. Y. Laws, 1833, Ch. 255.
*Theresa.....	April 15, 1841	.....	Taken from Alexandria..	N. Y. Laws, 1841, Ch. 99.
*Worth.....	April 12, 1848	.....	Taken from Lorraine.....	N. Y. Laws, 1848, Ch. 361.
*Cape Vincent.....	April 10, 1849	.....	Taken from Lyme.....	N. Y. Laws, 1849, Ch. 328.

Kings

Boshwyck.....	Nov. 1, 1683	.....	In the Act of 1683 to divide New York into counties these towns were named as being included in Kings county.	Duke of York's Laws, In Colonial Laws of New York, Vol. 1, 1664-1719, pp. 121-123.
Bedford.....	Ibid.....	.....	
Brueklin.....	Ibid.....	.....	
Fflatbush.....	Ibid.....	.....		Ibid.
Fflatlands.....	Ibid.....	.....		Ibid.
New Utrecht.....	Ibid.....	.....		Ibid.
Gravesend.....	Ibid.....	.....		Ibid.
Brooklyn.....	Mar. 7, 1788	.....	To divide the county of Kings into towns.	N. Y. Laws, 1785-1788, Vol. 2, Ch. 64, 1788.
Bushwick.....	Ibid.....	.....		Ibid.
Flatlands.....	Ibid.....	.....		Ibid.
Flatbush.....	Ibid.....	.....		Ibid.
Gravesend.....	Ibid.....	.....		Ibid.
New Utrecht.....	Ibid.....	.....		Ibid.

Lewis

*Leyden.....	Mar. 10, 1797	Herkimer	These towns were included in this county when it was erected from Oneida county, Mar. 28, 1805.	N. Y. Laws, 1797-1800, Vol. 4, Ch. 32, 1797.
*Lowville.....	Mar. 14, 1800	Oneida..		N. Y. Laws, 1797-1800, Vol. 4, Ch. 24, 1800.
*Turin.....	Ibid.....	Ibid....		Ibid.
*Martinsburgh.....	Feb. 22, 1803	Ibid....		N. Y. Laws, 1803, Ch. 9.
*Harrisburgh.....	Ibid.....	Ibid....		Ibid.
*Denmark.....	April 3, 1807	.....	Taken from Harrisburgh.	N. Y. Laws, 1807, Ch. 103.

* Indicates present towns

Lewis (Concluded)

TOWN	When erected by law	County taken from	Reason	Citation to statute
*Pinckney.....	Feb. 12, 1808	.....	Taken from Harrisburgh and Harrison.	N. Y. Laws, 1808, Ch. 15.
*Watson.....	Mar. 30, 1821	.....	Taken from Leyden.....	N. Y. Laws, 1821, Ch. 196.
Brantingham.....	April 5, 1828	.....	Taken from Watson.....	N. Y. Laws, 1828, Ch. 161.
*West-Turin.....	Mar. 25, 1830	.....	Taken from Turin.....	N. Y. Laws, 1830, Ch. 93.
*Diana.....	April 16, 1830	.....	Taken from Diana.....	N. Y. Laws, 1830, Ch. 212.
*Greig.....	Feb. 20, 1832	.....	To change the name of Brantingham.	N. Y. Laws, 1832, Ch. 22.
*Croghan.....	April 5, 1841	.....	Taken from Watson and Diana.	N. Y. Laws, 1841, Ch. 93.
*Osceola.....	Feb. 28, 1844	.....	Taken from West Turin.	N. Y. Laws, 1844, Ch. 27.
*New Bremen.....	Mar. 31, 1848	.....	Taken from Watson and Croghan.	N. Y. Laws, 1848, Ch. 160.
*Montague.....	Nov. 14, 1850	.....	Taken from West Turin.	N. Y. Laws, 1850, Ch. 549.
*Highmarket.....	Nov. 11, 1852	.....	Taken from West Turin.	N. Y. Laws, 1853, Ch. 655.
*Lewis.....	Ibid.....	.....	Taken from Leyden and West Turin.	N. Y. Laws, 1853, Ch. 656.
*Lyonsdale.....	Nov. 26, 1873	.....	Taken from Greig.....	N. Y. Laws, 1874, p. 923

Note. In Lewis County the towns of Montague, Highmarket, Lewis, and Lyonsdale were erected by resolution of the Board of Supervisors in accordance with the Law of 1849.

Livingston

*Geneseo.....	Jan. 27, 1789	Ontario..	These towns were included in this county when it was erected from Ontario and Genesee, Feb. 23, 1821.	N. Y. Laws, 1789-1796 Vol. 3, Ch. 11, 1789
*Sparta.....	Ibid.....	Ibid.....		
*Leicester.....	Mar. 30, 1802	Genesee.		N. Y. Laws, 1802, Ch. 64.
*Caledonia.....	April 4, 1806	Ibid.....		N. Y. Laws, 1806, Ch. 135.
*Livonia.....	Feb. 12, 1808	Ontario..		N. Y. Laws, 1808, Ch. 17.
*Avon.....	April 6, 1808	Ibid.....		N. Y. Laws, 1808, Ch. 127.
*Lima.....	Ibid.....	Ibid.....		Ibid.
*Groveland.....	June 12, 1812	Ibid.....		N. Y. Laws, 1812, Ch. 145.
*Springwater.....	April 17, 1816	Ontario..		N. Y. Laws, 1816, Ch. 206.
*Mount Morris.....	April 17, 1818	Genesee.		N. Y. Laws, 1818, Ch. 187.
*York.....	Mar. 26, 1819	Genesee.		N. Y. Laws, 1819, Ch. 60.
Freeport.....	April 13, 1819	Ontario..		N. Y. Laws, 1819, Ch. 191.
Bowersville.....	Mar. 26, 1825	.....	To change the name of Freeport.	N. Y. Laws, 1825, Ch. 47.
*Conesus.....	April 15, 1825	.....	To change the name of Bowersville.	N. Y. Laws, 1825, Ch. 168.
*West Sparta.....	Feb. 27, 1846	.....	Taken from Sparta.....	N. Y. Laws, 1846, Ch. 19.
*North Dansville.....	Feb. 27, 1846	.....	Ibid.....	Ibid.
*Nunda.....	Mar. 11, 1808	Allegany	These towns were annexed to this county by the Laws of 1846, Ch. 197.	N. Y. Laws, 1808, Ch. 38.
*Portage.....	Mar. 8, 1827	Ibid.....		N. Y. Laws, 1827, Ch. 59.
*Ossian.....	Mar. 11, 1808	Ibid.....	This town was annexed to this county by the Laws of 1857, Ch. 166.	N. Y. Laws, 1808, Ch. 38.

Madison

*Cazenovia.....	Mar. 5, 1795	Chenango	These towns were included in this county when it was erected from Chenango county, Mar. 21, 1806.	N. Y. Laws, 1789-1796' Vol. 3, Ch. 16, 1795.
*Hamilton.....	Ibid.....	Ibid.....		Ibid.
*Brookfield.....	Ibid.....	Ibid.....		Ibid.
*De Ruyter.....	Mar. 15, 1798	Ibid.....		N. Y. Laws, 1797-1800, Vol. 4, Ch. 31, 1798.
*Sullivan.....	Feb. 22, 1803	Ibid.....		N. Y. Laws, 1803, Ch. 13.
German.....	Mar. 21, 1806	.....	Taken from De Ruyter.	N. Y. Laws, 1806, Ch. 70.
*Madison.....	Feb. 6, 1807	.....	Taken from Hamilton...	N. Y. Laws, 1807, Ch. 1.
*Eaton.....	Ibid.....	Ibid.....		Ibid.
*Lebanon.....	Ibid.....	Ibid.....		Ibid.

* Indicates present towns

Madison (Concluded)

TOWN	When erected by law	County taken from	Reason	Citation to statute
*Nelson.....	Mar. 13, 1807	.....	Taken from Cazenovia..	N. Y. Laws, 1807, Ch. 31.
*Smithfield.....	Ibid.	.....	Ibid.	Ibid.
*Lenox.....	Mar. 3, 1809	.....	Taken from Sullivan...	N. Y. Laws, 1809, Ch. 55.
*Georgetown.....	April 7, 1815	.....	Taken from DeRuyter...	N. Y. Laws, 1815, Ch. 134.
*Fenner.....	April 22, 1823	.....	Taken from Cazenovia and Smithfield.	N. Y. Laws, 1823, Ch. 208.
*Stookbridge.....	May 20, 1836	.....	Taken from Vernon, Augusta, Smithfield and Lenox.	N. Y. Laws, 1836, Ch. 393.
Oneida.....	April 21, 1896	.....	Taken from Lenox which was considered too large and populous.	N. Y. Laws, 1896, Ch. 352.
*Lincoln.....	Ibid.	.....	Ibid.	Ibid.

Monroe

*Parma.....	April 8, 1808	Genesee.	These towns were included in this county when it was erected	N. Y. Laws, 1808, Ch. 171.
*Riga.....	Ibid.	Ibid.	Ibid.	Ibid.
*Penfield.....	Mar. 30, 1810	Ontario..	from Genesee and Ontario, Feb. 23, 1821.	N. Y. Laws, 1810, Ch. 97.
*Mendon.....	May 26, 1812	Ibid....		N. Y. Laws, 1812, Ch. 52.
*Perinton.....	Ibid.	Ibid....		Ibid.
*Gates.....	June 10, 1812	Genesee.		N. Y. Laws, 1812, Ch. 122.
*Sweden.....	April 2, 1813	Ibid....		N. Y. Laws, 1813, Ch. 120.
*Brighton.....	May 25, 1814	Ontario..		N. Y. Laws, 1814, Ch. 75.
*Pittsford.....	Ibid.	Ibid....		Ibid.
*Ogden.....	Jan. 27, 1817	Genesee.		N. Y. Laws, 1817, Ch. 19.
*Rush.....	Mar. 13, 1818	Ontario..		N. Y. Laws, 1818, Ch. 44.
*Henrietta.....	Mar. 27, 1818	Ontario..		N. Y. Laws, 1818, Ch. 63.
*Clarkson.....	April 2, 1819	Genesee.		N. Y. Laws, 1819, Ch. 93.
Inverness.....	Feb. 23, 1821	.....	Taken from Caledonia in Livingston county.	N. Y. Laws, 1821, Ch. 57.
*Wheatland.....	April 3, 1821	.....	To change the name of Inverness.....	N. Y. Laws, 1821, Ch. 234.
*Chili.....	Feb. 22, 1822	.....	Taken from Riga.....	N. Y. Laws, 1822, Ch. 36.
*Greece.....	Mar. 22, 1822	.....	Taken from Gates.....	N. Y. Laws, 1822, Ch. 107.
*Irondequoit.....	Mar. 27, 1839	.....	Taken from Brighton...	N. Y. Laws, 1839, Ch. 94.
*Webster.....	Feb. 6, 1840	.....	Taken from Penfield...	N. Y. Laws, 1840, Ch. 16.
*Hamlin.....	Feb. 28, 1861	.....	To change the name of Union.	N. Y. Laws, 1861, Ch. 29.

Montgomery (Formerly Tryon County)

*Mohawk District....	Mar. 24, 1772	.....	To divide Albany and Montgomery (Tryon) counties into proper districts because the inhabitants of these counties labor under many inconveniences.	N. Y. Colonial Laws, 1769-1775, Vol. 5, 1552.
Stone Arabia District.	Ibid.	.....	Ibid.	Ibid.
*Canajoharie District.	Ibid.	.....	Ibid.	Ibid.
*German Flatts District.	Ibid.	.....	Ibid.	Ibid.
Kingsland District..	Ibid.	.....	Ibid.	Ibid.
Palatine District....	Mar. 8, 1773	.....	To change the name of Stone Arabia.	N. Y. Laws, 1769-1775, Vol. 5, Ch. 1623.
Old England District.	April 3, 1775	.....	For convenience of inhabitants in performing public duties.	N. Y. Colonial Laws, 1769-1775, Vol. 5, Ch. 1761.
Caughnawaga District.	Mar. 9, 1780	.....	Taken from Mohawk district because it was too extensive.	N. Y. Laws, 1777-1784, Vol. 1, Ch. 50, 1780.
Harpersfield.....	April 21, 1787	.....	To erect a township in Montgomery county.	N. Y. Laws, 1785-1788, Vol. 2, Ch. 102, 1787.
Caughnawaga.....	Mar. 7, 1788	.....	To divide Montgomery county into towns.	N. Y. Laws, 1785-1788, Vol. 2, Ch. 64, 1788.
*Palatine.....	Ibid.	.....	"	Ibid.
Herkemer.....	Ibid.	.....	"	Ibid.
Mohawk.....	Ibid.	.....	"	Ibid.
Harpersfield.....	Ibid.	.....	"	Ibid.
Otsego.....	Ibid.	.....	"	Ibid.
Canajoharie.....	Ibid.	.....	"	Ibid.
German Flatts.....	Ibid.	.....	"	Ibid.
White's Town.....	Ibid.	.....	"	Ibid.

* Indicates present towns

Montgomery (Formerly Tryon County) (Concluded)

TOWN	When erected by law	County taken from	Reason	Citation to statute
Chemung.....	Mar. 22, 1788.....		To erect a town in the county of Montgomery.	N. Y. Laws, 1785-1788, Vol. 2, Ch. 95, 1788.
*Florida.....	Mar. 12, 1793.....		Taken from Mohawk...	N. Y. Laws, 1789-1796, Vol. 3, Ch. 61, 1791.
*Charleston.....	Ibid.....		"	Ibid.
*Amsterdam.....	Ibid.....		Taken from Caughnawaga.	Ibid.
Broadalbin.....	Ibid.....		"	Ibid.
Mayfield.....	Ibid.....		"	Ibid.
Johnstown.....	Ibid.....		"	Ibid.
Kortwright.....	Ibid.....		Taken from Harpersfield.	N. Y. Laws 1789-1796, Vol. 3, Ch. 61, 1793.
Manheim.....	Mar. 3, 1797.....		Taken from Palatine....	N. Y. Laws, 1797-1800, Vol. 4, Ch. 29, 1797.
Salisbury.....	Ibid.....			Ibid.
*Minden.....	Mar. 23, 1798.....		Taken from Canajoharie.	N. Y. Laws, 1797-1800, Vol. 4, Ch. 44, 1798.
Northampton.....	Feb. 1, 1799.....		Taken from Broadalbin.	N. Y. Laws, 1797-1800, Vol. 4, Ch. 4, 1799.
Wells.....	Mar. 28, 1805.....		Taken from Mayfield and Northampton.	N. Y. Laws, 1805, Ch. 47.
Stratford.....	April 10, 1805.....		Taken from Palatine...	N. Y. Laws, 1805, Ch. 128.
Oppenheim.....	Mar. 18, 1808.....		Taken from Palatine...	N. Y. Laws, 1808, Ch. 53.
Lake Pleasant.....	May 26, 1812.....		Taken from Johnstown.	N. Y. Laws, 1812, Ch. 45.
*Root.....	Jan. 29, 1823.....		Taken from Canajoharie and Charleston.	N. Y. Laws, 1823, Ch. 19.
*Glen.....	April 10, 1823.....		Taken from Charleston.	N. Y. Laws, 1823, Ch. 127.
Ephratah.....	Mar. 29, 1827.....		Taken from Palatine....	N. Y. Laws, 1827, Ch. 122.
Bleecker.....	April 4, 1831.....		Taken from Johnstown.	N. Y. Laws, 1831, Ch. 99.
Mohawk.....	April 4, 1837.....		Taken from Johnstown..	N. Y. Laws, 1837, Ch. 152.
*St. Johnsville.....	April 18, 1838.....		Taken from Oppenheim.	N. Y. Laws, 1838, Ch. 332.

Nassau

*Oyster Bay.....	Mar. 7, 1788.....	Queens..	These towns were included in this county when it was erected from Queens county, April 27, 1898, N. Y. Laws, 1898, Ch. 588.	N. Y. Laws, 1785-1788, Vol. 2, Ch. 64, 1788.
*North Hempstead...	Ibid.....	Ibid....		Ibid.
*Hempstead.....	Feb. 5, 1796.....	Ibid....		N. Y. Laws, 1789-1796, Vol. 3, Ch. 4, 1796.

Niagara

*Cambria.....	Mar. 11, 1808.....		To erect certain towns in this county.	N. Y. Laws, 1808, Ch. 40.
Clarence.....	Ibid.....			Ibid.
Willink.....	Ibid.....			Ibid.
Buffaloe.....	Feb. 8, 1810.....		Taken from Clarence...	N. Y. Laws, 1810, Ch. 2.
Hamburgh.....	Mar. 20, 1812.....		Taken from Willink.....	N. Y. Laws, 1812, Ch. 36.
Eden.....	Ibid.....		"	Ibid.
Concord.....	Ibid.....		"	Ibid.
*Hartland.....	June 1, 1812.....		Taken from Cambria...	N. Y. Laws, 1812, Ch. 71.
*Porter.....	Ibid.....			Ibid.
Schlosser.....	Ibid.....			Ibid.
*Niagara.....	Feb. 14, 1816.....		To change the name of Schlosser.	N. Y. Laws, 1816, Ch. 3.
*Royalton.....	April 5, 1817.....		Taken from Hartland...	N. Y. Laws, 1817, Ch. 174.
Boston.....	Ibid.....		Taken from Eden.....	N. Y. Laws, 1817, Ch. 175.
*Lewiston.....	Feb. 27, 1818.....		Taken from Cambria...	N. Y. Laws, 1818, Ch. 15.
Amherst.....	April 10, 1818.....		Taken from Buffalo....	N. Y. Laws, 1818, Ch. 109.
*Wilson.....	April 10, 1818.....		Taken from Porter....	N. Y. Laws, 1818, Ch. 101.
Aurora.....	April 15, 1818.....		To change the name of Willink.	N. Y. Laws, 1818, Ch. 146.
Holland.....	Ibid.....		Taken from Willink....	Ibid.
Wales.....	Ibid.....		Ibid.....	Ibid.

* Indicates present towns

Niagara (Concluded)

Town	When erected by law	County taken from	Reason	Citation to statute
Collins.....	Mar. 16, 1821	.....	Taken from Concord....	N. Y. Laws, 1821, Ch. 104.
Sardinia.....	Ibid.	.....	Ibid.	Ibid.
Evans.....	Mar. 23, 1821	.....	Taken from Eden.....	N. Y. Laws, 1821, Ch. 147.
*Somerset.....	Feb. 8, 1823	.....	Taken from Hartland....	N. Y. Laws, 1823, Ch. 34.
*Lockport.....	Feb. 2, 1824	.....	Taken from Royalton....	N. Y. Laws, 1824, Ch. 27.
*New Fane.....	Mar. 20, 1824	.....	Take from Wilson, Hartland and Somerset.....	N. Y. Laws, 1824, Ch. 97.
*Pendleton.....	April 16, 1827	.....	Taken from Niagara....	N. Y. Laws, 1827, Ch. 285.
*Wheatfield.....	May 12, 1836	.....	Ibid.....	N. Y. Laws, 1836, Ch. 313.

Oneida

*Whitestone.....	Mar. 7, 1788	Herkimer	These towns were included in this county when it was erected from Herkimer county, Mar. 15, 1798.	N. Y. Laws, 1785-1788, Vol. 2, Ch. 64, 1788.
*Paris.....	April 10, 1792	Ibid....		N. Y. Laws, 1789-1796, Vol. 3, Ch. 10, 1792.
*Westmoreland.....	Ibid.	Ibid....		Ibid.
*Steuben.....	Ibid.	Ibid....		Ibid.
*Mexico.....	Ibid.	Ibid....		Ibid.
*Sangerfield.....	Mar. 5, 1795	Ibid....		N. Y. Laws, 1789-1796, Vol. 3, Ch. 16, 1795.
*Floyd.....	Mar. 4, 1796	Ibid....		N. Y. Laws, 1789-1796, Vol. 3, Ch. 21, 1796.
Rome.....	Ibid.	Ibid....		Ibid.
*Western.....	Mar. 10, 1797	Ibid....		N. Y. Laws, 1797-1800, Vol. 4, Ch. 32, 1797.
Leyden.....	Ibid.	Ibid....		Ibid.
*Bridgewater.....	Mar. 24, 1797	Ibid....		N. Y. Laws, 1797-1800, Vol. 4, Ch. 47, 1797.
*Trenton.....	Ibid.	Ibid....		Ibid.
*Deerfield.....	Mar. 15, 1798	.....	Taken from Whitestown.	N. Y. Laws, 1797-1800, Vol. 4, Ch. 31, 1798.
*Augusta.....	Mar. 15, 1798	.....	Ibid.....	Ibid.
*Remsen.....	Ibid. ....	.....	Taken from Norway....	Ibid.
*Camden.....	Mar. 15, 1799	.....	Taken from Mexico....	N. Y. Laws, 1797-1800, Vol. 4, Ch. 32, 1799.
Redfield.....	Mar. 14, 1800	.....	Ibid.....	N. Y. Laws, 1797-1800, Vol. 4, Ch. 32, 1800.
Watertown.....	Ibid. ....	.....	Ibid.....	Ibid.
Champion.....	Ibid. ....	.....	Ibid.....	Ibid.
Lowville.....	Ibid. ....	.....	Ibid.....	Ibid.
Turin.....	Ibid. ....	.....	Ibid.....	Ibid.
*Verona.....	Feb. 17, 1802	.....	Taken from Westmoreland and Augusta.	Ibid.
*Vernon.....	Ibid.....	.....	Taken from Westmoreland.	Ibid.
Brownville.....	April 1, 1802	.....	Taken from Leyden....	N. Y. Laws, 1802, Ch. 93.
Adams.....	Ibid. ....	.....	Taken from Mexico....	Ibid.
Rutland.....	Ibid. ....	.....	Taken from Watertown.	Ibid.
Ellisburgh.....	Feb. 22, 1803	.....	Taken from Mexico....	N. Y. Laws, 1803, Ch. 9.
Harrisburgh.....	Ibid. ....	.....	Taken from Turin.....	Ibid.
Martinsburgh.....	Ibid. ....	.....	Taken from Lowville, Champion and Mexico.	Ibid.
Harrison.....	Mar. 24, 1804	.....	Taken from Adams.....	N. Y. Laws, 1804, Ch. 29.
Malta.....	Ibid. ....	.....	Taken from Mexico....	Ibid.
Williamstown.....	Ibid. ....	.....	Ibid.	Ibid.
*Florence.....	Feb. 16, 1805	.....	Taken from Camden....	N. Y. Laws, 1805, Ch. 12.
*Boonville.....	Mar. 28, 1805	.....	Taken from Leyden....	N. Y. Laws, 1805, Ch. 51.
*Fredericksburgh.....	Mar. 21, 1806	.....	Taken from Mexico....	N. Y. Laws, 1806, Ch. 64.
Richland.....	Feb. 20, 1807	.....	Taken from Williams-town.	N. Y. Laws, 1807, Ch. 8.
Orange.....	April 3, 1807	.....	Taken from Camden....	N. Y. Laws, 1807, Ch. 88.
Bengal.....	April 6, 1808	.....	To change name of Orange.	N. Y. Laws, 1807, Ch. 127.
Constantia.....	April 8, 1808	.....	Taken from Mexico....	N. Y. Laws, 1808, Ch. 166.
*Lee.....	April 3, 1811	.....	Taken from Western....	N. Y. Laws, 1811, Ch. 103.
Scriba.....	April 5, 1811	.....	Taken from Fredericksburgh.	N. Y. Laws, 1811, Ch. 157.
Volney.....	Ibid.....	.....	Ibid.....	Ibid.

* Indicates present towns

Oneida (Concluded)

Town	When erected by law	County taken from	Reason	Citation to statute
New-Haven.....	April 2, 1813.....		Taken from Mexico.....	N. Y. Laws, 1813, Ch. 107.
*Vienna.....	April 12, 1816.....		To change the name of Bengal.	N. Y. Laws, 1816, Ch. 124.
Utica.....	April 7, 1817.....		Taken from Whitestown.	N. Y. Laws, 1817, Ch. 192.
*Annsville.....	April 12, 1823.....		Taken from Lee, Florence, Camden and Vienna.	N. Y. Laws, 1823, Ch. 157.
*New Hartford.....	April 12, 1827.....		Taken from Whitestown.	N. Y. Laws, 1827, Ch. 216.
*Kirkland.....	April 13, 1827.....		Taken from Paris.....	N. Y. Laws, 1827, Ch. 223.
*Marshall.....	Feb. 21, 1829.....		Taken from Kirkland...	N. Y. Laws, 1829, Ch. 35.
*Marcy.....	Mar. 30, 1832.....		Taken from Deerfield...	N. Y. Laws, 1832, Ch. 72.
*Ava.....	May 12, 1846.....		Taken from Boonville..	N. Y. Laws, 1846, Ch. 253.
*Forestport.....	Feb. 28, 1870.....		Taken from Remsen....	N. Y. Laws, 1871, Ch. 947.

Note. In Oneida County the town of Forestport was erected by resolution of the Board of Supervisors in accordance with the Law of 1849.

Onondaga

*Lysander.....	Jan. 27, 1789	Ontario..	These towns were included in this county when it was erected from Herkimer, March 5, 1794.	N. Y. Laws, 1789-1796, Ch. 11, 1789.
*Manlius.....	Ibid.....	Ibid....	"	Ibid.
*Marcellus.....	Ibid.....	Ibid....	"	Ibid.
*Onondaga.....	Ibid.....	Ibid....	"	Ibid.
*Pompey.....	Ibid.....	Ibid....	"	Ibid.
Homer.....	Mar. 5, 1794		Organized as part of this county when it was founded.	N. Y. Laws, 1789-1796, Ch. 18, 1794.
Sempronius.....	Mar. 9, 1798		Organized as part of this county.	N. Y. Laws, 1797-1800, Vol. 4, Ch. 28, 1799.
Solon.....	Ibid.....	Ibid....	Ibid.	Ibid.
*Fabius.....	Ibid.....	Ibid....	Ibid.	Ibid.
*Camillus.....	Mar. 8, 1799		Ibid.	N. Y. Laws, 1797-1800, Vol. 4, Ch. 28, 1798.
*Tully.....	April 4, 1803		Taken from Fabius.....	N. Y. Laws, 1803, Ch. 83.
Cincinnatus.....	Feb. 14, 1804		Taken from Solon.....	N. Y. Laws, 1804, Ch. 46.
Virgil.....	Ibid.....		Taken from Homer.....	Ibid.
Hannibal.....	Feb. 28, 1806		Taken from Lysander...	N. Y. Laws, 1806, Ch. 25.
*Otisco.....	Mar. 21, 1806		Taken from Pompey, Marcellus and Tully.	N. Y. Laws, 1806, Ch. 62.
*Cicero.....	Feb. 27, 1807		Taken from Lysander...	N. Y. Laws, 1807, Ch. 16.
*Salina.....	Mar. 27, 1809		Taken from Manlius and Onondaga.	N. Y. Laws, 1808-1809, Ch. 133.
*Spafford.....	April 8, 1811		Taken from Tully.....	N. Y. Laws, 1811, Ch. 181.
*Lafayette.....	April 15, 1825		Taken from Pompey....	N. Y. Laws, 1825, Ch. 178.
*Clay.....	April 16, 1825		Taken from Cicero.....	N. Y. Laws, 1825, Ch. 320.
*Elbridge.....	Mar. 26, 1829		Taken from Camillus...	N. Y. Laws, 1829, Ch. 79.
*Van Buren.....	Ibid.....		Ibid.	Ibid.
*Skaneateles.....	Feb. 26, 1830		Taken from Marcellus...	N. Y. Laws, 1830, Ch. 57.
*De Witt.....	Mar. 12, 1835		Taken from Manlius....	N. Y. Laws, 1835, Ch. 33.
*Geddes.....	Mar. 18, 1848		Taken from Salina.....	N. Y. Laws, 1848, Ch. 98.

Ontario

Augusta.....	Jan. 27, 1789		These towns were erected in this county pursuant to the Act of Jan. 27, 1789.	N. Y. Laws, 1789-1796, Vol. 3, Ch. 11, 1789.
Aurelius.....	"		"	"
Bloomfield.....	"		"	"
*Bristol.....	"		"	"
*Candaigua.....	"		"	"
Charleston.....	"		"	"
Easton.....	"		"	"
*Farmington.....	"		"	"
Genesee.....	"		"	"
Hartford.....	"		"	"
Jerusalem.....	"		"	"
Lysander.....	"		"	"
Manlius.....	"		"	"
Marcellus.....	"		"	"

* Indicates present towns

Ontario (Concluded)

TOWN	When erected by law	County taken from	Reason	Citation to statute
Middletown.....	Jan. 27, 1789	.....	These towns were erected in this county pursuant to the Act of Jan. 27, 1789.	N. Y. Laws, 1789-1796, Vol. 3, Ch. 11 1789.
Milton.....	"	.....	"	"
Onondaga.....	"	.....	"	"
Ovid.....	"	.....	"	"
*Palmyra.....	"	.....	"	"
*Phelps.....	"	.....	"	"
Pittstown.....	"	.....	"	"
Pompey.....	"	.....	"	"
Romulus.....	"	.....	"	"
Scipio.....	"	.....	"	"
Sodus.....	"	.....	"	"
*Seneca.....	"	.....	"	"
Sparta.....	"	.....	"	"
Williamson.....	Feb. 20, 1802	.....	Taken from Sodus.....	N. Y. Laws, 1802, Ch. 9.
Vernon.....	Feb. 12, 1803	.....	Taken from Jerusalem...	N. Y. Laws, 1803, Ch. 5.
Lincoln.....	April 4, 1806	.....	To change the name of Eastern.	N. Y. Laws, 1806, Ch. 49.
Freetown.....	Mar. 27, 1807	.....	Taken from Williamson..	N. Y. Laws, 1807, Ch. 57.
*Gorham.....	April 6, 1807	.....	To change the name of Lincoln.	N. Y. Laws, 1807, Ch. 166.
Ontario.....	Feb. 12, 1808	.....	To change the name of Freetown.	N. Y. Laws, 1808, Ch. 12.
Livonia.....	Ibid.	.....	Taken from Pittstown...	N. Y. Laws, 1808, Ch. 17.
Middlesex.....	April 6, 1808	.....	To change the name of Augusta.	N. Y. Laws, 1808, Ch. 127.
Avon.....	Ibid.	.....	To change the name of Hartford.	Ibid.
*Naples.....	Ibid.	.....	To change the name of Middletown.	Ibid.
Boyle.....	Ibid.	.....	To change the name of Northfield.	Ibid.
Honeoye.....	April 6, 1808	.....	To change the name of Pittstown.	Ibid.
Snell.....	Ibid.	.....	To change the name of Vernon.	Ibid.
Lima.....	Ibid.	.....	To change the name of Charleston.	Ibid.
Penfield.....	Mar. 30, 1810	.....	Taken from Boyle.....	N. Y. Laws, 1810, Ch. 97.
Berton.....	April 2, 1810	.....	Taken from Snell.....	N. Y. Laws, 1810, Ch. 146.
Lyons.....	Mar. 1, 1811	.....	Taken from Sodus.....	N. Y. Laws, 1811, Ch. 29.
Perinton.....	May 26, 1812	.....	Taken from Boyle.....	N. Y. Laws, 1812, Ch. 42.
*Victor.....	Ibid.	.....	Taken from Bloomfield..	N. Y. Laws, 1812, Ch. 5.
Mendon.....	Ibid.	.....	Ibid.	Ibid.
Groveland.....	June 12, 1812	.....	Taken from Sparta.....	N. Y. Laws, 1812, Ch. 145.
Brighton.....	May 25, 1814	.....	Taken from Smallwood..	N. Y. Laws, 1814, Ch. 75.
Pittsford.....	Ibid.	.....	Ibid.	Ibid.
Italy.....	Feb. 15, 1815	.....	Taken from Naples.....	N. Y. Laws, 1815, Ch. 46.
*Richmond.....	Mar. 10, 1815	.....	To change the name of Pittstown.	N. Y. Laws, 1815, Ch. 65.
Springwater.....	April 17, 1816	.....	Taken from Sparta and Naples.	N. Y. Laws, 1816, Ch. 206.
Milo.....	Mar. 6, 1818	.....	Taken from Benton.....	N. Y. Laws 1818, Ch. 33.
Rush.....	Mar. 13, 1818	.....	Taken from Avon.....	N. Y. Laws 1818, Ch. 44.
Henrietta.....	Mar. 27, 1818	.....	Taken from Pittsford...	N. Y. Laws 1818, Ch. 63.
Freeport.....	April 13, 1819	.....	Taken from Livonia and Groveland.	N. Y. Laws, 1819, Ch. 191.
Burt.....	Mar. 21, 1821	.....	Taken from Farmington.	N. Y. Laws, 1821, Ch. 213.
*Hopewell.....	Mar. 29, 1822	.....	Taken from Gorham...	N. Y. Laws, 1822, Ch. 140.
*Manchester.....	April 16, 1822	.....	To change the name of Burt.	N. Y. Laws, 1822, Ch. 137.
Macedon.....	Jan. 29, 1823	.....	Taken from Palmyra...	N. Y. Laws, 1823, Ch. 18.
*Canadice.....	April 15, 1829	.....	Taken from Richmond..	N. Y. Laws, 1829, Ch. 143.
*East Bloomfield....	Feb. 11, 1833	.....	To change the name of Bloomfield.	N. Y. Laws, 1833, Ch. 23.
*West Bloomfield....	Ibid.	.....	Taken from Bloomfield..	Ibid.
*South Bristol.....	Mar. 8, 1838	.....	Taken from Bristol.....	N. Y. Laws, 1838, Ch. 62.
*Geneva.....	Oct. 11, 1872	.....	Taken from Seneca.....	N. Y. Laws, 1873, Ch. 872.

Note. In Ontario County the town of Geneva was erected by resolution of the Board of Supervisors in accordance with the Law of 1849.

* Indicates present towns

Orange

Town	When erected by law	County taken from	Reason	Citation to statute
*Goshen.....	Oct. 20, 1764		To divide Goshen Precinct into 2 parts because its population is so increased that town meetings are difficult.	N. Y. Colonial Laws, 1755-1769, Vol. 4, Ch. 1253, 1764.
Cornwall.....	Ibid.			Ibid.
Orangetown.....	Mar. 7, 1788		To divide Orange county into towns.	N. Y. Laws, 1785-1788, Vol. 2, Ch. 64, 1788.
Haverstraw.....	Ibid.			Ibid.
New Cornwall.....	Ibid.			Ibid.
Goshen.....	Ibid.			Ibid.
*Warwick.....	Ibid.			Ibid.
*Minisink.....	Ibid.			Ibid.
Clarks Town.....	Mar. 18, 1791		Taken from Haverstraw.	N. Y. Laws, 1789-1796, Vol. 3, Ch. 33, 1791.
New Hampstead.....	Ibid.		Ibid.	Ibid.
Hampstead.....	Mar. 3, 1797		To change the name of New Hampstead.	N. Y. Laws, 1797-1800, Vol. 4, Ch. 28.
*Cornwall.....	Ibid.		To change the name of New Cornwall.	Ibid.
*New Windsor.....	April 5, 1798	Ulster	To alter the bounds of the the counties of Orange and Ulster.	N. Y. Laws, 1797-1800, Vol. 4, Ch. 93, 1798.
*Newburgh.....	Ibid.	Ibid.		Ibid.
*Wallkill.....	Ibid.	Ibid.		Ibid.
*Montgomery.....	Ibid.	Ibid.		Ibid.
*Deer Park.....	Ibid.	Ibid.		Ibid.
*Blooming Grove.....	Mar. 23, 1799		Taken from Cornwall...	N. Y. Laws, 1797-1800, Vol. 4, Ch. 39, 1799.
Cheescocks.....	Ibid.		Ibid.	Ibid.
Southfield.....	April 2, 1802		To change the name of the town of Cheescocks	N. Y. Laws, 1802, Ch. 94.
*Monroe.....	April 6, 1808		To change the name of Southfield.	N. Y. Laws, 1808, Ch. 127.
*Crawford.....	Mar. 4, 1823		Taken from Montgomery	N. Y. Laws, 1823, Ch. 53.
Calhoun.....	Feb. 15, 1825		Taken from Wallkill, Minisink, Deerpark.	N. Y. Laws, 1825, Ch. 25.
*Hamptonburgh.....	April 5, 1830		Taken from Goshen, Blooming Grove, New Windsor, Montgomery, Wallkill.	N. Y. Laws, 1830, Ch. 110.
*Mount-Hope.....	Mar. 14, 1833		To change the name of Calhoun.	N. Y. Laws, 1833, Ch. 63.
*Chester.....	Mar. 22, 1845		Taken from Goshen, Warwick, Blooming-Grove and Monroe.	N. Y. Laws, 1845, Ch. 32.
*Wayawanda.....	Nov. 27, 1849		Taken from Minisink...	N. Y. Laws, 1851, Ch. 548.
*Greenville.....	Dec. 2, 1853		Ibid.	N. Y. Laws, 1854, Ch. 407.
*Highland.....	Dec. 3, 1873		Taken from Cornwall...	N. Y. Laws, 1873, Ch. 874.
*Tuxedo.....	Dec. 19, 1889		Taken from Monroe...	N. Y. Laws, 1890, p. 1247.
*Woodbury.....	Ibid.		Ibid.	Ibid.

Note. In Orange County the towns of Wayawanda, Greenville, Highlands, Tuxedo and Woodbury were erected by resolution of the Board of Supervisors in accordance with the Law of 1849.

Orleans

*Murray.....	April 8, 1808	Genesee.	These towns were included in this county when it was erected from Genesee, Nov. 12, 1824.	N. Y. Laws, 1808, Ch. 171.
*Ridgeway.....	June 8, 1812	Ibid.		N. Y. Laws, 1812, Ch. 104.
*Gaines.....	Feb. 14, 1816	Ibid.		N. Y. Laws, 1816, Ch. 7.
*Barre.....	Mar. 6, 1818	Ibid.		N. Y. Laws, 1818, Ch. 31.
*Shelby.....	Mar. 6, 1818	Ibid.		Ibid.
*Clarendon.....	Feb. 23, 1821	Ibid.		N. Y. Laws, 1821, Ch. 57.
Oak Orchard.....	April 17, 1822	Ibid.		N. Y. Laws, 1822, Ch. 265.
Northton.....	Ibid.	Ibid.		Ibid.
*Yates.....	Jan. 31, 1823		To change the name of Northton.	N. Y. Laws, 1823, Ch. 6.
*Carlton.....	April 7, 1825		To change the name of Oak Orchard.	N. Y. Laws, 1825, Ch. 246.
*Kendall.....	April 7, 1837		Taken from Murray...	N. Y. Laws, 1837, Ch. 166.
*Albion.....	Jan. 9, 1875		Taken from Barre.....	N. Y. Laws, 1875, p. 812.

Note. In Orleans County the town of Albion was erected by resolution of the Board of Supervisors in accordance with the Law of 1849.

* Indicates present towns

Oswego

TOWN	When erected by law	County taken from	Reason	Citation to statute
*Mexico.....	April 10, 1792	Oneida..	These towns were included in this county when it was erected from Oneida and Onondaga March 1, 1816.	N. Y. Laws, 1789-1796, Ch. 10, 1792.
*Redfield.....	Mar. 14, 1800	Ibid.		N. Y. Laws, 1797-1800, Vol. 4, Ch. 32, 1800.
*Williamstown.....	Mar. 24, 1804	Ibid.		N. Y. Laws, 1804, Ch. 29.
*Hannibal.....	Feb. 28, 1806	Onond'a		N. Y. Laws, 1806, Ch. 25.
*Volney.....	Mar. 21, 1806	Oneida..		N. Y. Laws, 1806, Ch. 64.
*Richland.....	Feb. 20, 1807	Oneida..		N. Y. Laws, 1807, Ch. 8.
*Constantia.....	April 8, 1808	Oneida..		N. Y. Laws, 1808, Ch. 166.
*Scriba.....	April 5, 1811	Oneida..		N. Y. Laws, 1811, Ch. 157.
*New Haven.....	April 2, 1813	Oneida..		N. Y. Laws, 1813, Ch. 107.
*Orwell.....	Feb. 28, 1817		Taken from Richland...	N. Y. Laws, 1817, Ch. 51.
*Granby.....	April 20, 1818		Taken from Hannibal...	N. Y. Laws, 1818, Ch. 207.
*Oswego.....	April 20, 1818		Ibid.	Ibid.
*Albion.....	Mar. 24, 1825		Taken from Richland...	N. Y. Laws, 1825, Ch. 49.
*Sandy Creek.....	Mar. 24, 1825		Ibid.	Ibid.
*Hastings.....	April 20, 1825		Taken from Constantia...	N. Y. Laws, 1825, Ch. 221.
*Boylston.....	Feb. 7, 1828		Taken from Orwell....	N. Y. Laws, 1828, Ch. 28.
*Parish.....	Mar. 20, 1828		Taken from Mexico....	N. Y. Laws, 1828, Ch. 92.
*Amboy.....	Mar. 25, 1830		Taken from Williams-town.	N. Y. Laws, 1830, Ch. 91.
*Palermo.....	April 4, 1832		Taken from Volney....	N. Y. Laws, 1832, Ch. 81.
*Schroeppel.....	Ibid.		Ibid.	Ibid.
*West Monroe.....	Mar. 21, 1839		Taken from Constantia...	N. Y. Laws, 1839, Ch. 84.
*Minetto.....	Dec. 30, 1915		Taken from Oswego....	N. Y. Laws, 1916, p. 2503.

Note. In Oswego County the town of Minetto was erected by resolution of the Board of Supervisors in accordance with the Law of 1849.

Otsego

*Otsego.....	Mar. 7, 1788	Mont-gomery	Included in this county when it was erected from Montgomery, Feb. 16, 1791.	N. Y. Laws, 1785-1788, Vol. 2, Ch. 64, 1788.
*Cherry Valley.....	Feb. 16, 1791		Erected from that part of the town of Canajoharie that lay in this county when it was erected.	N. Y. Laws, 1789-1796, Vol. 3, Ch. 10, 1791.
Dorlach.....	April 10, 1792		Taken from Cherry Valley.	N. Y. Laws, 1789-1796, Vol. 3, Ch. 59, 1792.
Franklin.....	Ibid.		Taken from Harpersfield.	Ibid.
*Unadilla.....	Ibid.		Taken from Otsego....	Ibid.
*Burlington.....	Ibid.		Ibid.	Ibid.
*Richfield.....	Ibid.		Ibid.	Ibid.
Suffrage.....	Feb. 15, 1796		Taken from Unadilla...	N. Y. Laws, 1789-1796, Vol. 3, Ch. 4, 1796.
*Otego.....	Ibid.		Ibid.	Ibid.
*Butternuts.....	Ibid.		Ibid.	Ibid.
*Springfield.....	Mar. 3, 1797		Taken from Cherry Valley.	N. Y. Laws, 1797-1800, Vol. 4, Ch. 28, 1797.
*Middlefield.....	Ibid.		Ibid.	Ibid.
*Worcester.....	Ibid.		Ibid.	Ibid.
*Pittsfield.....	Mar. 24, 1797		Taken from Burlington..	N. Y. Laws, 1797-1800, Vol. 4, Ch. 50, 1797.
*Exeter.....	Mar. 25, 1799		Taken from Richfield...	N. Y. Laws, 1797-1800, Vol. 4, Ch. 49, 1799.
*Plainfield.....	Ibid.		Ibid.	Ibid.
*Milford.....	April 8, 1800		To change the name of the town of Suffrage.	N. Y. Laws, 1797-1800, Vol. 4, Ch. 128, 1800.
*Hartwick.....	Mar. 30, 1802		Taken from Otsego....	N. Y. Laws, 1802, Ch. 59.
Lisbon.....	April 7, 1806		Taken from Pittsfield...	N. Y. Laws, 1806, Ch. 178.
*Westford.....	Mar. 25, 1808		Taken from Worcester..	N. Y. Laws, 1808, Ch. 86.
*Decatur.....	Ibid.		Ibid.	Ibid.
*Maryland.....	Ibid.		Ibid.	Ibid.
*Edmeston.....	April 1, 1808		Taken from Burlington..	N. Y. Laws, 1808, Ch. 91.
*New Lisbon.....	April 6, 1808		To change the name of the town of Lisbon.	N. Y. Laws, 1808, Ch. 127.
*Laurens.....	April 2, 1810		Taken from Otego.....	N. Y. Laws, 1810, Ch. 140.

* Indicates present towns

Otsego (Concluded)

TOWN	When erected by law	County taken from	Reason	Citation to statute
Huntsville.....	April 12, 1822	.....	Taken from Unadilla and Franklin in Delaware County.	N. Y. Laws, 1822, Ch. 210.
*Oneonta.....	April 17, 1830	.....	To change the name of Otsego.	N. Y. Laws, 1830, Ch. 239.
*Morris.....	April 6, 1849	.....	Taken from Butternuts..	N. Y. Laws, 1849, Ch. 248.
*Roseboom.....	Nov. 23, 1854	.....	Taken from Cherry Valley.	N. Y. Laws, 1855, Ch. 583.

Note. In Otsego County the town of Roseboom was erected by resolution of the Board of Supervisors in accordance with the Law of 1849.

Putnam

*Philipstown.....	Mar 7, 1788	.....	These towns included in Putnam when it was erected from Dutchess County, June 12, 1812.	N. Y. Laws, 1785-1788, Vol. 2, Ch. 64, 1788.
*South-East.....	Ibid.....	.....	Ibid.	Ibid.
Frederickstown.....	Ibid.....	.....	"	N. Y. Laws, 1789-1796, Vol. 3, Ch. 21, 1795.
*Carmel.....	Mar. 17, 1795	.....	"	N. Y. Laws, 1808, Ch. 127.
*Patterson.....	April 6, 1808	.....	"	N. Y. Laws, 1817, Ch. 254.
*Kent.....	April 15, 1817	.....	To change the name of Frederickstown.	N. Y. Laws, 1839, Ch. 76.
Quincy.....	Mar. 14, 1839	.....	Taken from Philipstown.	N. Y. Laws, 1840, Ch. 24.
*Putnam Valley.....	Feb. 13, 1840	.....	To change the name of Quincy.	

Queens

Newtowne.....	Nov. 1, 1683	.....	In the Act of 1683 to divide New York into counties, these towns were named as being included in Queens County.	Duke of York's Laws. Colonial Laws of New York, Vol. 1, 1664-1719, pp. 121-123.
Jamaica.....	Ibid.	.....	Ibid.	Ibid.
Flushing.....	Ibid.	.....	Ibid.	Ibid.
Hempstead.....	Ibid.	.....	Ibid.	Ibid.
Oyster Bay.....	Ibid.	.....	Ibid.	Ibid.
Township of South Hempstead.	April 6, 1784	.....	Taken from the District of Hempstead to facilitate town meetings.	N. Y. Laws, 1777-1784, Vol. 1, Ch. 21, 1784.
Township of North Hempstead.	Ibid.....	.....	"	Ibid.
Oysterbay.....	Mar. 7, 1788	.....	To divide the county of Queens into towns.	N. Y. Laws, 1785-1788, Vol. 2, Ch. 64, 1788.
South Hempstead...	Ibid.....	.....	"	Ibid.
North Hempstead...	Ibid.....	.....	"	Ibid.
Flushing.....	Ibid.....	.....	"	Ibid.
Jamaica.....	Ibid.....	.....	"	Ibid.
Newtown.....	Ibid.....	.....	"	Ibid.
Hempstead.....	Feb. 5, 1796	.....	To change the name of the town of South Hempstead.	N. Y. Laws, 1789-1796, Vol. 3, Ch. 64, 1796.

Rensselaer

*Hoosick.....	Mar. 7, 1788	Albany..	These towns were included in this county when it was erected from Albany County, Feb. 7, 1791.	N. Y. Laws, 1785-1788, Vol. 2, Ch. 64, 1788.
*Pittstown.....	Ibid.....	Ibid.....	Ibid.	Ibid.
Rensselaerwyck.....	Ibid.....	Ibid.....	Ibid.	Ibid.
*Schaghticoke.....	Ibid.....	Ibid.....	Ibid.	Ibid.
*Stephentown.....	Ibid.....	Ibid.....	Ibid.	Ibid.
*Petersburgh.....	Mar. 18, 1791	.....	Taken from Stephentown	N. Y. Laws, 1789-1796, Vol. 3, Ch. 33, 1791.
Troy.....	Ibid.....	.....	Ibid.	Ibid.
Greenbush.....	April 10, 1792	.....	Taken from Rensselaerwyck.	N. Y. Laws, 1789-1796, Vol. 3, Ch. 59, 1792.
*Schodack.....	Mar. 17, 1795	.....	Taken from Rensselaerwyck.	N. Y. Laws, 1789-1796, Vol. 3, Ch. 20, 1795.
*Berlin.....	Mar. 21, 1806	.....	Taken from Stephentown, Petersburgh and Schodack.	N. Y. Laws, 1806, Ch. 67.
Philpstown.....	Ibid.....	.....	Ibid.	Ibid.
Lansingburgh.....	Mar. 20, 1807	.....	Taken from Troy and Petersburgh.	N. Y. Laws, 1807, Ch. 49.
*Brunswick.....	Ibid.....	.....	Ibid.	Ibid.
*Grafton.....	Ibid.....	.....	Ibid.	Ibid.
*Nassau.....	April 6, 1808	.....	To change the name of the town of Philips-town.	N. Y. Laws, 1808, Ch. 127.

* Indicates present towns

Rensselaer (Concluded)

Town	When erected by law	County taken from	Reason	Citation to statute
*Sand Lake.....	June 19, 1812	.....	To erect a town from parts of Berlin and Greenbush.	N. Y. Laws, 1812, Ch. 204.
*Poestenkill.....	Mar. 2, 1848	.....	Taken from Sand Lake..	N. Y. Laws, 1848, Ch. 64.
*North Greenbush....	Feb. 23, 1855	.....	Taken from Greenbush..	N. Y. Laws, 1855, Ch. 587.
Clinton.....	Ibid.....	.....	Ibid.....	Ibid.
*East Greenbush.....	April 14, 1858	.....	To change the name of Clinton.	N. Y. Laws, 1858, Ch. 194.

Note. In Rensselaer County the towns of Clinton and North Greenbush were erected by resolution of the Board of Supervisors in accordance with the Law of 1849.

Richmond

Castletown.....	Mar. 7, 1788	.....	To divide the county of Richmond into towns.	N. Y. Laws, 1785-1788, Vol. 2, Ch. 64, 1788.
Southfield.....	Ibid.....	.....	"	Ibid.
Westfield.....	Ibid.....	.....	"	Ibid.
Northfield.....	Ibid.....	.....	"	Ibid.
Middletown.....	April 16, 1860	.....	Taken from Castleton and Southfield.	N. Y. Laws, 1860, Ch. 428.

Rockland

*Orangetown.....	Mar. 7, 1788	Orange..	These towns included in Rockland County when it was erected	N. Y. Laws, 1785-1788, Vol. 2, Ch. 64, 1788.
*Haverstraw.....	Ibid.....	Ibid....	Feb. 23, 1798.	Ibid.
*Clarkstown.....	Mar. 18, 1791	Ibid....	"	N. Y. Laws, 1789-1796, Vol. 3, Ch. 33, 1791.
Hampstead.....	Mar. 3, 1797	Ibid....	"	N. Y. Laws, 1797-1800, Vol. 4, Ch. 28.
*Ramapo.....	.....	.....	To change the name of Hampstead.	N. Y. Laws — Revised Statutes of 1829, Vol. 3, p. 28.
*Stony Point.....	Mar. 20, 1865	.....	Taken from Haverstraw.	N. Y. Laws, 1865, Ch. 152.

St. Lawrence

*Oswegatchie.....	Mar. 3, 1802	.....	To erect a town in this county.	N. Y. Laws, 1802, Ch. 16.
*Lisbon.....	Ibid.....	.....	To erect a town by forming Lisbon and Canton into one town.	Ibid.
*Madrid.....	Ibid.....	.....	To erect a town by forming Madrid and Potsdam into one town.	Ibid.
*Massena.....	Ibid.....	.....	To erect a town in this county.	Ibid.
*Hopkinton.....	Mar. 2, 1805	.....	Ibid.....	N. Y. Laws, 1805, Ch. 24.
*Canton.....	Mar. 28, 1805	.....	Taken from Lisbon....	N. Y. Laws, 1805, Ch. 54.
*Brasher.....	April 21, 1805	.....	Taken from Massena...	N. Y. Laws, 1805, Ch. 301.
*Stockholm.....	Feb. 21, 1806	.....	Ibid.....	N. Y. Laws, 1806, Ch. 19.
*Potsdam.....	Ibid.....	.....	Taken from Madrid....	Ibid.
*DeKalb.....	Feb. 21, 1806	.....	Taken from Oswegatchie.	Ibid.
*Russell.....	Mar. 27, 1807	.....	To erect a town in this county.	N. Y. Laws, 1807, Ch. 62.
*Gouverneur.....	April 5, 1810	.....	Taken from Oswegatchie.	N. Y. Laws, 1810, Ch. 179.
*Louisville.....	Ibid.....	.....	Taken from Massena...	N. Y. Laws, 1810, Ch. 182.
*Rossie.....	Jan. 27, 1813	.....	Taken from Russell....	N. Y. Laws, 1813, Ch. 10.
*Parishville.....	Mar. 18, 1814	.....	Taken from Hopkinton..	N. Y. Laws, 1814, Ch. 47.
*Fowler.....	April 15, 1816	.....	Taken from Rossie and Russell.	N. Y. Laws, 1816, Ch. 156.
*Pierrepont.....	April 15, 1818	.....	Taken from Russell....	N. Y. Laws, 1818, Ch. 148.
*Morristown.....	Mar. 27, 1821	.....	Taken from Oswegatchie.	N. Y. Laws, 1821, Ch. 168.
*Norfolk.....	April 9, 1823	.....	Taken from Louisville..	N. Y. Laws, 1823, Ch. 118.
*Depeyster.....	Mar. 24, 1825	.....	Taken from Oswegatchie.	N. Y. Laws, 1825, Ch. 48.

* Indicates present towns

St. Lawrence (Concluded)

Town	When erected by law	County taken from	Reason	Citation to statute
*Hammond.....	Mar. 30, 1827	.....	Taken from Rossie and Morristown.....	N. Y. Laws, 1827, Ch. 131.
*Edwards.....	April 7, 1827	.....	Taken from Fowler.....	N. Y. Laws, 1827, Ch. 183.
*Lawrence.....	April 21, 1828	.....	Taken from Hopkinton and Brasher.....	N. Y. Laws, 1828, Ch. 333.
DePau.....	April 17, 1830	.....	Taken from DeKalb and Edwards.....	N. Y. Laws, 1830, Ch. 248.
*Hermon.....	Feb. 28, 1834	.....	To change the name of DePau.....	N. Y. Laws, 1834, Ch. 19.
*Pitcairn.....	Mar. 29, 1836	.....	Taken from Fowler.....	N. Y. Laws, 1836, Ch. 78.
*Macomb.....	April 3, 1841	.....	Taken from Morristown and Gouverneur.....	N. Y. Laws, 1841, Ch. 90.
*Colton.....	April 12, 1843	.....	To erect a town in this county.....	N. Y. Laws, 1843, Ch. 100.
*Tine.....	Mar. 27, 1844	.....	Taken from Russell.....	N. Y. Laws, 1844, Ch. 73.
*Waddington.....	Mar. 22, 1859	.....	Taken from Madrid.....	N. Y. Laws, 1860, Ch. 527.
*Clifton.....	April 21, 1868	.....	Taken from Pierrepont.....	N. Y. Laws, 1868, Ch. 270.
*Clare.....	Dec. 2, 1880	.....	Ibid.....	N. Y. Laws, 1881, Ch. 713.
*Piercefield.....	Dec. 11, 1900	.....	Taken from Hopkinton.....	N. Y. Laws, 1901, p. 1827.

Note. In St. Lawrence County the towns of Waddington, Clare and Piercefield were erected by resolution of the Board of Supervisors in accordance with the Law of 1849.

Saratoga

*Ballston.....	Mar. 7, 1788	Albany..	These towns were included in this county when it was erected from Albany county, Feb. 7, 1791.	N. Y. Laws, 1785-1788, Vol. 2, Ch. 64, 1788.
*Halfmoon.....	Ibid.....	Ibid.....		Ibid.
*Saratoga.....	Ibid.....	Ibid.....		Ibid.
*Stillwater.....	Ibid.....	Ibid.....		Ibid.
*Milton.....	Mar. 7, 1792	.....	Taken from Ballston.....	N. Y. Laws, 1789-1796, Vol. 3, Ch. 18, 1792.
*Galway.....	Ibid.....	Ibid.....		Ibid.
*Charlton.....	Ibid.....	Ibid.....		Ibid.
*Greenfield.....	Mar. 12, 1793	.....	Taken from Saratoga and Milton.....	N. Y. Laws, 1789-1796, Vol. 3, Ch. 61, 1793.
*Providence.....	Feb. 5, 1796	.....	Taken from Galway.....	N. Y. Laws, 1789-1796, Vol. 3, Ch. 5, 1796.
*Northumberland....	Mar. 16, 1798	.....	Taken from Saratoga....	N. Y. Laws, 1797-1801, Vol. 4, Ch. 37, 1798.
*Hadley.....	Feb. 27, 1801	.....	Taken from Greenfield and Northumberland.....	N. Y. Laws, 1801, Ch. 17.
Northfield.....	Mar. 13, 1801	.....	Taken from Providence.....	N. Y. Laws, 1801, Ch. 22.
*Malta.....	Mar. 3, 1802	.....	Taken from Stillwater....	N. Y. Laws, 1802, Ch. 18.
*Moreau.....	Mar. 28, 1805	.....	Taken from Northumberland.....	N. Y. Laws, 1805, Ch. 57.
*Edinburg.....	April 6, 1808	.....	To change the name of Northfield.....	N. Y. Laws, 1808, Ch. 127.
*Waterford.....	April 17, 1816	.....	Taken from Halfmoon....	N. Y. Laws, 1816, Ch. 208.
*Wilton.....	April 7, 1818	.....	Taken from Northumberland.....	N. Y. Laws, 1818, Ch. 209.
*Corinth.....	April 20, 1818	.....	Taken from Hadley.....	N. Y. Laws, 1818, Ch. 219.
Concord.....	April 7, 1819	.....	Taken from Edinburg and Hadley.....	N. Y. Laws, 1819, Ch. 112.
Saratoga Springs....	April 9, 1819	.....	Taken from Saratoga....	N. Y. Laws, 1819, Ch. 128.
*Clifton Park.....	Mar. 3, 1828	.....	Taken from Halfmoon....	N. Y. Laws, 1828, Ch. 53.
*Day.....	.....	.....	To change the name of Concord.....	N. Y. Laws, Revised Statutes of 1829, Vol. 3, p. 51.

Schenectady

*Duaneburgh.....	Mar. 22, 1788	Albany..	These towns were named as being included in this county when it was erected, March 7, 1809.	N. Y. Laws, 1785-1788, Vol. 2, Ch. 95, 1788.
*Princetown.....	Mar. 26, 1798	Albany..	"	N. Y. Laws, 1797-1801, Vol. 4, Ch. 53, 1798.

* Indicates present towns

Schenectady (Concluded)

Town	When erected by law	County taken from	Reason	Citation to statute
*Niakayuna.....	Mar. 8, 1809	.....	Taken from Watervliet in Albany county.	N. Y. Laws, 1809, Ch. 65.
*Glenville.....	April 14, 1820	.....	Taken from Schenectady.	N. Y. Laws, 1820, Ch. 233.
*Rotterdam.....	Ibid.....	.....	Ibid.....	Ibid.

Schoharie

*Schoharie.....	Mar. 7, 1788	Albany	This town was included in this county when it was erected April 6, 1795, from Albany and Otsego.	N. Y. Laws, 1785-1788, Vol. 2, Ch. 64, 1788.
*Middleburg.....	Mar. 17, 1797	.....	Taken from Schoharie..	N. Y. Laws, 1797-1800, Vol. 4, Ch. 35, 1797.
*Blenheim.....	Ibid.....	.....	Ibid.....	Ibid.
*Bristol.....	Ibid.....	.....	Ibid.....	Ibid.
*Cobleskill.....	Ibid.....	.....	Ibid.....	Ibid.
*Sharon.....	Ibid.....	.....	Ibid.....	Ibid.
*Jefferson.....	Feb. 12, 1803	.....	Taken from Blenheim...	N. Y. Laws, 1803, Ch. 8.
*Carlisle.....	Mar. 31, 1807	.....	Taken from Sharon and Cobleskill.	N. Y. Laws, 1807, Ch. 83.
*Broome.....	April 6, 1808	.....	To change the name of the town of Bristol.	N. Y. Laws, 1808, Ch. 127.
*Summit.....	April 13, 1819	.....	Taken from Cobleskill and Jefferson.	N. Y. Laws, 1819, Ch. 116.
*Fulton.....	April 15, 1828	.....	Taken from Middleburgh	N. Y. Laws, 1828, Ch. 208.
*Conesville.....	Mar. 3, 1836	.....	Taken from Broome and Durham (Greene).	N. Y. Laws, 1836, Ch. 31.
*Seward.....	Feb. 11, 1840	.....	Taken from Sharon....	N. Y. Laws, 1840, Ch. 20.
*Esperance.....	April 4, 1846	.....	Taken from Schoharie..	N. Y. Laws, 1846, Ch. 58.
*Wright.....	Ibid.....	.....	Ibid.....	Ibid.
*Gilboa.....	Mar. 16, 1848	.....	Taken from Broome and Blenheim.	N. Y. Laws, 1848, Ch. 92.
*Richmondville.....	April 11, 1849	.....	Taken from Cobleskill..	N. Y. Laws, 1849, Ch. 385.

Schoyler

*Catherine.....	Mar. 15, 1798	Chemung	These towns were included in this county when it was erected from Chemung, Tompkins and Steuben counties by the Laws of 1854, Ch. 386.	N. Y. Laws, 1797-1800, Vol. 4, Ch. 31, 1798.
*Hector.....	Mar. 30, 1802	Tompkins	"	N. Y. Laws, 1802, Ch. 62.
*Reading.....	Feb. 17, 1806	Steuben.	"	N. Y. Laws, 1806, Ch. 14.
*Cayuta.....	Feb. 22, 1811	Chemung	"	N. Y. Laws, 1811, Ch. 21.
*Jersey.....	Feb. 12, 1813	Steuben.	"	N. Y. Laws, 1813, Ch. 30.
*Tyrone.....	April 16, 1822	Ibid....	"	N. Y. Laws, 1822, Ch. 137.
*Dix.....	April 17, 1835	Chemung	"	N. Y. Laws, 1835, Ch. 98.
*Orange.....	April 17, 1854	.....	Erected when this county was formed.	N. Y. Laws, 1854, Ch. 386.
*Montour.....	Mar. 3, 1860	.....	Taken from Catherine..	N. Y. Laws, 1860, Ch. 56.

Beneca

*Ovid.....	Jan. 27, 1789	Cayuga.	These towns were included in this county when it was erected from Cayuga, March 24, 1804.	N. Y. Laws, 1789-1796, Vol. 3, Ch. 11, 1789.
*Romulus.....	Ibid.....	Ibid....	Ibid.....	Ibid.
*Ulysses.....	Ibid.....	Ibid....	Ibid.....	Ibid.
*Washington.....	Mar. 14, 1800	Ibid....	Ibid.....	N. Y. Laws, 1800, Vol. 4, Ch. 28.
*Hector.....	Mar. 30, 1802	Ibid....	Ibid.....	N. Y. Laws, 1802, Ch. 62.
*Junius.....	Feb. 12, 1803	Ibid....	Ibid.....	N. Y. Laws, 1803, Ch. 7.
*Fayette.....	April 6, 1808	.....	To change the name of Washington.	N. Y. Laws, 1808, Ch. 127.
*Wolcott.....	Mar. 24, 1809	.....	Taken from Junius....	N. Y. Laws, 1809, Ch. 102.

* Indicates present towns

Seneca (Concluded)

Town	When erected by law	County taken from	Reason	Citation to statute
Galen.....	Feb. 14, 1812	.....	Taken from Junius.....	N. Y. Laws, 1812, Ch. 4.
*Covert.....	April 7, 1817	.....	Taken from Ovid.....	N. Y. Laws, 1817, Ch. 189.
Lodi.....	Jan. 27, 1826	.....	Taken from Covert.....	N. Y. Laws, 1826, Ch. 20.
*Seneca Falls.....	Mar. 26, 1829	.....	Taken from Junius.....	N. Y. Laws, 1829, Ch. 77.
*Tyre.....	Ibid.	.....	Ibid.	Ibid.
*Waterloo.....	Ibid.	.....	Ibid.	Ibid.
*Varick.....	Feb. 6, 1830	.....	Taken from Romulus.....	N. Y. Laws, 1830, Ch. 23.

Steuben

*Bath.....	Mar. 18, 1796	.....	These towns were erected pursuant to the act erecting this county, March 18, 1796.	N. Y. Laws, 1789-1796, Vol. 3, Ch. 20, 1796.
*Canisteo.....	Ibid.	.....	Ibid.	Ibid.
*Dansville.....	Ibid.	.....	Ibid.	Ibid.
Fredericktown.....	Ibid.	.....	Ibid.	Ibid.
Middletown.....	Ibid.	.....	Ibid.	Ibid.
Painted Post.....	Ibid.	.....	Ibid.	Ibid.
Reading.....	Feb. 17, 1806	.....	Taken from Frederickstown.	N. Y. Laws, 1806, Ch. 14.
*Troupsburgh.....	Feb. 12, 1808	.....	Taken from Canisteo and Middletown.	N. Y. Laws, 1808, Ch. 11.
*Pulteney.....	Ibid.	.....	Taken from Bath.....	N. Y. Laws, 1808, Ch. 18.
*Wayne.....	April 6, 1808	.....	To change the name of Frederickstown.	N. Y. Laws, 1808, Ch. 127.
*Addison.....	Ibid.	.....	To change the name of Middletown.	Ibid.
*Cohocton.....	June 18, 1812	.....	Taken from Bath and Dansville.	N. Y. Laws, 1812, Ch. 186.
*Howard.....	Ibid.	.....	Ibid.	Ibid.
Jersey.....	Feb. 12, 1813	.....	Taken from Wayne.....	N. Y. Laws, 1813, Ch. 30.
*Prattsburgh.....	April 12, 1813	.....	Taken from Pulteney.....	N. Y. Laws, Revised Statutes, 1813.
*Wheeler.....	Feb. 25, 1820	.....	Taken from Bath and Prattsburgh.	N. Y. Laws, 1820, Ch. 39.
*Hornellsville.....	April 1, 1820	.....	Taken from Canisteo.....	N. Y. Laws, 1820, Ch. 129.
*Cameron.....	April 16, 1822	.....	Taken from Addison.....	N. Y. Laws, 1822, Ch. 137.
Tyrone.....	Ibid.	.....	Taken from Wayne.....	Ibid.
Barrington.....	Ibid.	.....	Ibid.	Ibid.
*Urbana.....	April 17, 1822	.....	Taken from Bath.....	N. Y. Laws, 1822, Ch. 271.
*Erwin.....	Jan. 27, 1826	.....	Taken from Painted Post	N. Y. Laws, 1826, Ch. 22.
*Hornby.....	Ibid.	.....	Ibid.	Ibid.
*Greenwood.....	Jan. 24, 1827	.....	Taken from Troupsburgh and Canisteo.	N. Y. Laws, 1827, Ch. 29.
*Jasper.....	Ibid.	.....	Ibid.	Ibid.
*Woodhull.....	Feb. 18, 1828	.....	Taken from Troupsburgh and Addison.	N. Y. Laws, 1828, Ch. 29.
*Campbell.....	Feb. 15, 1831	.....	Taken from Hornby.....	N. Y. Laws, 1831, Ch. 278.
*Bradford.....	April 20, 1836	.....	Taken from Jersey.....	N. Y. Laws, 1836, Ch. 163.
*Lindley.....	May 12, 1837	.....	Taken from Irwin.....	N. Y. Laws, 1837, Ch. 403.
Wormley.....	Mar. 28, 1839	.....	Taken from Painted Post	N. Y. Laws, 1839, Ch. 108.
*Caton.....	April 3, 1840	.....	To change the name of Wormley.	N. Y. Laws, 1840, Ch. 85.
*Avoca.....	April 12, 1843	.....	Taken from Bath, Cohocton, Howard and Wheeler	N. Y. Laws, 1843, Ch. 99.
*Hartsville.....	Feb. 7, 1844	.....	Taken from Hornellsville	N. Y. Laws, 1844, Ch. 14.
*Thurston.....	Feb. 28, 1844	.....	Taken from Cameron.....	N. Y. Laws, 1844, Ch. 26.
*West Union.....	April 25, 1845	.....	Taken from Greenwood.....	N. Y. Laws, 1845, Ch. 90.
*Wayland.....	April 12, 1848	.....	Taken from Dansville and Cohocton.	N. Y. Laws, 1848, Ch. 289.
*Corning.....	Mar. 25, 1852	.....	To change the name of Painted Post.	N. Y. Laws, 1852, Ch. 121.
*Fremont.....	Nov. 17, 1854	.....	Taken from Hornellsville, Dansville, Wayland and Howard.	N. Y. Laws, 1855, Ch. 581.

* Indicates present towns

Steuben (Concluded)

Town	When erected by law	County taken from	Reason	Citation to statute
*Rathbone.....	Mar. 28, 1856	.....	Taken from Addison, Cameron and Woodhull.	N. Y. Laws, 1856, Ch. 62.
*Tuscarora.....	Dec. 13, 1859	.....	Taken from Addison....	N. Y. Laws, 1860, Ch. 528.

Note. In Steuben County the towns of Fremont and Tuscarora were erected by resolution of the Board of Supervisors in accordance with the Law of 1849.

Suffolk

Huntington.....	Nov. 1, 1683	.....	In the Act of 1683 to divide New York into counties, these towns were named as being included in Suffolk County.	Duke of York's Laws. Colonial Laws of New York, Vol. 1, 1664-1719, pp. 121-123.
Smithfield.....	Ibid.	.....		Ibid.
*Brookhaven.....	Ibid.	.....		Ibid.
*Southampton.....	Ibid.	.....		Ibid.
*Southold.....	Ibid.	.....		Ibid.
*Easthampton.....	Ibid.	.....		Ibid.
Southold.....	Mar. 7, 1788	.....	Division of the county of Suffolk into towns.	N. Y. Laws, 1785-1788, Vol. 2, Ch. 64, 1783.
Easthampton.....	Ibid.	.....	"	Ibid.
Southampton.....	Ibid.	.....	"	Ibid.
*Shelter Island.....	Ibid.	.....	"	Ibid.
*Huntington.....	Ibid.	.....	"	Ibid.
*Islip.....	Ibid.	.....	"	Ibid.
*Smithtown.....	Ibid.	.....	"	Ibid.
Brookhaven.....	Ibid.	.....	"	Ibid.
*Riverhead.....	Mar. 13, 1792	.....	Taken from Southold...	N. Y. Laws, 1789-1796, Vol. 3, Ch. 24, 1792.
*Babylon.....	Mar. 13, 1872	.....	Taken from Huntington.	N. Y. Laws, 1872, Ch. 105.

Sullivan

*Mamakating.....	Mar. 7, 1788	.....	Included in this county when it was erected from Ulster, March 27, 1809.	N. Y. Laws, 1785-1788, Vol. 2, Ch. 64, 1788.
*Nevisink.....	Mar. 16, 1798	.....	"	N. Y. Laws, 1797-1800, Vol. 4, Ch. 32, 1798.
*Lumberland.....	Ibid.	.....	"	N. Y. Laws, 1803, Ch. 36.
*Thompson.....	Mar. 19, 1803	.....	"	N. Y. Laws, 1807, Ch. 39.
*Liberty.....	Mar. 13, 1807	.....	"	N. Y. Laws, 1808, Ch. 116.
*Bethel.....	Mar. 27, 1809	.....	"	N. Y. Laws, 1808, Ch. 116.
*Rockland.....	Mar. 29, 1809	.....	Taken from Nevisink...	N. Y. Laws, 1808-1809, Ch. 155.
*Fallsburgh.....	Mar. 9, 1826	.....	To erect a town in this county.	N. Y. Laws, 1826, Ch. 73.
*Cohecton.....	Mar. 25, 1828	.....	Taken from Bethel....	N. Y. Laws, 1826, Ch. 116.
*Forestburg.....	May 2, 1837	.....	Taken from Thompson..	N. Y. Laws, 1837, Ch. 299.
*Callicoon.....	Mar. 30, 1842	.....	Taken from Liberty....	N. Y. Laws, 1842, Ch. 118.
*Fremont.....	Nov. 14, 1851	.....	Taken from Callikoon...	N. Y. Laws, 1852, Ch. 415.
*Highland.....	Dec. 17, 1853	.....	Taken from Lumberland.	N. Y. Laws, 1854, Ch. 404.
*Tusten.....	Dec. 17, 1853	.....	Ibid.	Ibid.
*Delaware.....	Nov. 13, 1869	.....	Taken from Cohecton..	N. Y. Laws, 1869, Ch. 921.

Note. In Sullivan County the towns of Fremont, Highland, Tusten and Delaware were erected by resolution of the Board of Supervisors in accordance with the Law of 1849.

Tioga

Chemung.....	Mar. 22, 1788	.....	This town was included in this county when it was erected from Montgomery, Feb. 16, 1791.	N. Y. Laws, 1785-1788, Vol. 2, Ch. 95, 1788.
*Owego.....	Feb. 16, 1791	.....	These towns were erected in this county pursuant to the Act of Feb. 16, 1791 that erected this county.	N. Y. Laws, 1789-1796, Vol. 3, Ch. 10, 1791.
Union.....	Ibid.	.....		Ibid.
Jericho.....	Ibid.	.....		Ibid.
Chenango.....	Ibid.	.....		Ibid.
New Town.....	April 10, 1792	.....	Taken from Chemung...	N. Y. Laws, 1789-1796, Vol. 3, Ch. 59, 1792.
Norwich.....	Jan. 19, 1793	.....	Taken from Jericho....	N. Y. Laws, 1789-1796, Vol. 3, Ch. 17, 1793.
Oxford.....	Ibid.	.....	Taken from Union.....	Ibid.
Catherines.....	Mar. 15, 1798	.....	To erect a town from the part of Newton remaining in Tioga county.	N. Y. Laws, 1797-1800, Vol. 4, Ch. 31, 1798.

*Indicates present towns

Tioga (Concluded)

Town	When erected by law	County taken from	Reason	Citation to statute
*Tioga.....	Mar. 14, 1800	.....	Taken from Union.....	N. Y. Laws, 1797-1800,
Lisle.....	Ibid.....	.....	Ibid.....	Vol. 4, Ch. 24, 1800.
*Spencer.....	Feb. 28, 1806	.....	Taken from Owego.....	N. Y. Laws, 1806, Ch. 23.
*Berkshire.....	Feb. 12, 1808	.....	Taken from Tioga.....	N. Y. Laws, 1808, Ch. 10.
Elmira.....	April 6, 1808	.....	To change the name of Newtown.....	N. Y. Laws, 1808, Ch. 127.
Cayuta.....	Feb. 22, 1811	.....	Taken from Spencer....	N. Y. Laws, 1811, Ch. 21.
*Candor.....	Ibid.....	.....	Ibid.....	Ibid.
Caroline.....	Ibid.....	.....	Ibid.....	Ibid.
Danby.....	Ibid.....	.....	Ibid.....	Ibid.
Erin.....	Mar. 29, 1822	.....	Taken from Chemung....	N. Y. Laws, 1822, Ch. 118.
Big-flats.....	April 16, 1822	.....	Taken from Elmira.....	N. Y. Laws, 1822, Ch. 121.
Southport.....	Ibid.....	.....	Ibid.....	Ibid.
Westville.....	April 12, 1823	.....	Taken from Berkshire....	N. Y. Laws, 1823, Ch. 253.
Catlin.....	April 16, 1823	.....	Taken from Catherines..	N. Y. Laws, 1823, Ch. 175.
Veteran.....	Ibid.....	.....	Ibid.....	Ibid.
*Barton.....	Mar. 23, 1824	.....	Taken from Tioga.....	N. Y. Laws, 1824, Ch. 100.
*Nichols.....	Ibid.....	.....	Ibid.....	Ibid.
*Newark Valley.....	Mar. 24, 1824	.....	To change the name of Westville.....	N. Y. Laws, 1824, Ch. 109.
Arlington.....	April 18, 1831	.....	Taken from Berkshire....	N. Y. Laws, 1831, Ch. 146.
*Richford.....	April 9, 1832	.....	To change the name of Arlington.....	N. Y. Laws, 1832, Ch. 95.
Dix.....	April 17, 1835	.....	Taken from Catlin.....	N. Y. Laws, 1835, Ch. 98.

Tompkins

*Ulysses.....	Jan. 27, 1789	Seneca..	These towns were in- cluded in this county when it was erected from Seneca, Tioga and Cayuga. " " "	N. Y. Laws, 1789-1796 Vol. 3, Ch. 11, 1789.
Hector.....	Mar. 30, 1802	Ibid....		N. Y. Laws, 1802, Ch. 62.
*Dryden.....	Feb. 22, 1803	Ibid....		N. Y. Laws, 1803, Ch. 11.
*Caroline.....	Feb. 22, 1811	Tioga...		N. Y. Laws, 1811, Ch. 21.
*Danby.....	Ibid.....	Ibid....		Ibid.
Cayuta.....	Ibid.....	Ibid....		Ibid.
Division.....	April 7, 1817	.....	Taken from Locke in Cayuga.....	N. Y. Laws, 1817, Ch. 189.
*Lansing.....	Ibid.....	.....	Taken from Genoa in Cayuga.....	Ibid.
*Groton.....	Mar. 13, 1818	.....	To change the name of Division.....	N. Y. Laws, 1818, p. 31.
*Enfield.....	Mar. 16, 1821	.....	Taken from Ulysses.....	N. Y. Laws, 1821, Ch. 106.
*Ithaca.....	Ibid.....	.....	Ibid.....	Ibid.
*Newfield.....	Mar. 29, 1822	.....	To change the name of Cayuta.....	N. Y. Laws, 1822, Ch. 143.

Ulster

*Kingston.....	Nov. 1, 1683	.....	In the Act to divide the province of New York into counties, these towns were named as being included in Ul- ster county.	N. Y. Colonial Laws Vol. 1, 1664-1719, pp. 121-123.
*Hurley.....	Ibid.....	.....		Ibid.
*Marbletown.....	Ibid.....	.....		Ibid.
Foxhall.....	Ibid.....	.....		Ibid.
*New Paltz.....	Ibid.....	.....		Ibid.
Wallkill Precinct...	Dec. 17, 1743	.....	To divide the southern part of Ulster county, which had grown un- wieldy because of its increased population.	N. Y. Colonial Laws, Vol. 3, 1738-55, Ch. 751, 1743.
Shawangunk Precinct...	Ibid.....	.....		Ibid.
Highland Precinct...	Ibid.....	.....		Ibid.
Mame Kating Precinct	Ibid.....	.....		Ibid.
New Windsor Precinct	Dec. 11, 1762	.....	To divide Highland Pre- cinct because it became so populous that the duties of its officials were made incon- venient.	N. Y. Colonial Laws, 1755-69, Vol. 4, Ch. 1205, 1762.
Newburg Precinct...	Ibid.....	.....		Ibid.
New Marlborough Precinct.	Mar. 12, 1772	.....	To divide Newburg Pre- cinct into two parts to facilitate the annual meetings.	N. Y. Colonial Laws, Vol. 5, Ch. 1538, 1772.

* Indicates present towns

Ulster (Concluded)

Town	When erected by law	County taken from	Reason	Citation to statute
Hanover Precinct...	Mar. 24, 1772	.....	To divide the Wallkill Precinct in half to facilitate the annual meetings.	N. Y. Colonial Laws, 1769-75, Vol. 5, Ch. 1554, 1772.
Montgomery District.	Mar. 30, 1782	.....	To change the name of the district of Hanover.	N. Y. Laws, 1777-84, Vol. 1, Ch. 25, 1782.
*Woodstock..... Township.	April 11, 1787	.....	To join the settlements of Woodstock and Great and Little Shandaken into a township so that the settlements may enjoy the privileges of a township.	N. Y. Laws, 1785-1788, Vol. 2, Ch. 80, 1787.
New Windsor.....	Mar. 7, 1788	.....	To divide Ulster county into towns.	N. Y. Laws, 1785-1788, Vol. 2, Ch. 64, 1788.
Newburgh.....	Ibid.	.....	"	Ibid.
*Marlborough.....	Ibid.	.....	"	Ibid.
Wallkill.....	Ibid.	.....	"	Ibid.
Montgomery.....	Ibid.	.....	"	Ibid.
*Shawangunk.....	Ibid.	.....	"	Ibid.
*Kingston.....	Ibid.	.....	"	Ibid.
Hurley.....	Ibid.	.....	"	Ibid.
Marbels town.....	Ibid.	.....	"	Ibid.
New Paltz.....	Ibid.	.....	"	Ibid.
*Rochester.....	Ibid.	.....	"	Ibid.
Mama-Kating.....	Ibid.	.....	"	Ibid.
Woodstock.....	Ibid.	.....	"	Ibid.
Middletown.....	Mar. 3, 1789	.....	Taken from Rochester and Woodstock.	N. Y. Laws, 1789-1796, Vol. 3, Ch. 48, 1789.
Colchester.....	April 10, 1792	.....	Taken from Middletown.	N. Y. Laws, 1789-1796, Vol. 3, Ch. 59, 1792.
Stamford.....	Ibid.	.....	Taken from Woodstock..	Ibid.
Nevisinck.....	Mar. 16, 1798	.....	Taken from Rochester...	N. Y. Laws, 1797-1800, Vol. 4, Ch. 32, 1798.
Deerpark.....	Ibid.	.....	Taken from Mamakating	Ibid.
Lumberland.....	Ibid.	.....	"	Ibid.
Windham.....	Mar. 23, 1798	.....	Taken from Woodstock..	N. Y. Laws, 1797-1800, Vol. 4, Ch. 45, 1798.
Cattskill.....	April 5, 1798	Albany..	To change the bounds of the counties of Albany and Ulster.	N. Y. Laws, 1797-1800, Vol. 4, Ch. 93, 1798.
*Plattekill.....	Mar. 21, 1800	.....	Taken from Marlborough	N. Y. Laws, 1797-1800, Vol. 4, Ch. 47, 1800.
Thompson.....	Mar. 19, 1803	.....	Taken from Mamakating	N. Y. Laws, 1803, Ch. 36.
*Shandaken.....	April 9, 1804	.....	Taken from Woodstock..	N. Y. Laws, 1804, Ch. 80.
*Wawarsing.....	Mar. 14, 1806	.....	Taken from Rochester..	N. Y. Laws, 1806, Ch. 38.
Liberty.....	Mar. 13, 1807	.....	Taken from Lumberland.	N. Y. Laws, 1807, Ch. 39.
Bethel.....	Mar. 27, 1809	.....	Ibid.	N. Y. Laws, 1808-1809, Ch. 116.
*Esopus.....	April 5, 1811	.....	Taken from Kingston...	N. Y. Laws, 1811, Ch. 161.
*Saugerties.....	Ibid.	.....	"	N. Y. Laws, 1811, Ch. 161.
*Olive.....	April 15, 1823	.....	Taken from Hurley, Marbels town and Shandaken.	N. Y. Laws, 1823, Ch. 163.
*Rosendale.....	April 26, 1844	.....	Taken from Hurley, Marbels town and New Paltz	N. Y. Laws, 1844, Ch. 206.
*Lloyd.....	April 15, 1845	.....	Taken from New Paltz..	N. Y. Laws, 1845, Ch. 68.
*Denning.....	Mar. 6, 1849	.....	Taken from Shandaken..	N. Y. Laws, 1849, Ch. 73.
*Gardiner.....	April 2, 1853	.....	Taken from Shawangunk, New Paltz and Rochester.	N. Y. Laws, 1853, Ch. 88.
*Hardenbergh.....	April 15, 1859	.....	Taken from Denning and Shandaken.	N. Y. Laws, 1859, Ch. 361.
*Ulster.....	Nov. 28, 1879	.....	Taken from Kingston...	N. Y. Laws, 1880, Ch. 559.

Note. In Ulster County the town of Ulster was erected by resolution of the Board of Supervisors in accordance with the Law of 1849.

Warren

*Queensbury.....	Mar. 23, 1786	Wash't'n	These towns included in this county when it was erected from Washington County, March 12, 1813.	N. Y. Laws, 1785-1788, Vol. 2, Ch. 18, 1786.
*Bolton.....	Mar. 25, 1799	Ibid....		N. Y. Laws, 1797-1800, Vol. 4, Ch. 43, 1799.
*Chester.....	Ibid.....	Ibid....		Ibid.

* Indicates present towns

Warren (Concluded)

Town	When erected by law	County taken from	Reason	Citation to statute
*Johnsburgh.....	April 6, 1805	Washington	These towns included in this county when it was erected from Washington County, Mar. 12, 1813.	N. Y. Laws, 1805, Ch. 84. pp. 363-364.
*Luzerne.....	April 6, 1808	Ibid.....		N. Y. Laws, 1808, Ch. 127.
*Hague.....	Ibid.....	Ibid.....		N. Y. Laws, 1810, Ch. 26.
*Caldwell.....	Mar. 2, 1810	Ibid.....		N. Y. Laws, 1813, Ch. 38.
*Warrensburgh.....	Feb. 12, 1813	Ibid.....		Ibid.
*Athal.....	Ibid.....	Ibid.....	Taken from Bolton and Hague.	N. Y. Laws, 1838, Ch. 132.
*Horicon.....	Mar. 29, 1838	Ibid.....		N. Y. Laws, 1853, Ch. 657.
*Thurman.....	Nov. 13, 1852	Ibid.....	Taken from Athol.....	
*Stony Creek.....	Ibid.....	Ibid.....	Ibid.....	

Note. In Warren County the towns of Thurman and Stony Creek were erected by resolution of the Board of Supervisors in accordance with the Law of 1849.

Washington

Plattsburg Township.....	April 4, 1785	.....	To establish the township of Plattsburg from patented lands.	N. Y. Laws, 1785-1788 Vol. 2, Ch. 57, 1785.
*Salem Township.....	Mar. 23, 1786	.....	To divide the county of Washington into townships.	N. Y. Laws, 1785-1788, Vol. 2, Ch. 18, 1786.
*Hebron Township.....	Ibid.....	.....	"	Ibid.
*Granville Township.....	Ibid.....	.....	"	Ibid.
*Hampton Township.....	Ibid.....	.....	"	Ibid.
*Whitehall Township.....	Ibid.....	.....	"	Ibid.
*Argyle Township.....	Ibid.....	.....	"	Ibid.
*Kingsbury Township.....	Ibid.....	.....	"	Ibid.
Queensbury Township.....	Ibid.....	.....	"	Ibid.
Westfield Township.....	Ibid.....	.....	"	Ibid.
Crown-point T'nship.....	Ibid.....	.....	"	Ibid.
Argyle.....	Mar. 7, 1788	.....	"	N. Y. Laws, 1785-1788, Vol. 2, Ch. 64, 1788.
Salem.....	Ibid.....	.....	"	Ibid.
Hebron.....	Ibid.....	.....	"	Ibid.
Granville.....	Ibid.....	.....	"	Ibid.
Hampton.....	Ibid.....	.....	"	Ibid.
Whitehall.....	Ibid.....	.....	"	Ibid.
Kingsbury.....	Ibid.....	.....	"	Ibid.
Westfield.....	Ibid.....	.....	"	Ibid.
Queensbury.....	Ibid.....	.....	"	Ibid.
*Cambridge.....	Mar. 7, 1788	Albany.	These towns annexed to this county from Albany County, Feb. 7, 1791.	N. Y. Laws, 1785-1788, Vol. 2, Ch. 64, 1788.
*Easton.....	Ibid.....	Ibid.....		
Fairfield.....	April 10, 1792	.....	Taken from Queensbury.	N. Y. Laws, 1789-1796, Vol. 3, Ch. 59, 1792.
Thurman.....	Ibid.....	.....	Ibid.	
*Hartford.....	Mar. 12, 1793	.....	Taken from Westfield.	N. Y. Laws, 1789-1796, Vol. 3, Ch. 61, 1793.
Bolton.....	Mar. 25, 1799	.....	Taken from Thurman.	N. Y. Laws, 1797-1800, Vol. 4, Ch. 43, 1799.
Chester.....	Ibid.....	.....	Ibid.	
*Greenwich.....	Mar. 4, 1803	.....	Taken from Argyle.	N. Y. Laws, 1803, Ch. 24.
Johnsburgh.....	April 6, 1805	.....	Taken from Thurman.	N. Y. Laws, 1805, Ch. 84.
*Putnam.....	Feb. 28, 1806	.....	Taken from Westfield.	N. Y. Laws, 1806, Ch. 27.
Rochester.....	Mar. 6, 1807	.....	Taken from Bolton.	N. Y. Laws, 1807, Ch. 27.
Luzerne.....	April 6, 1808	.....	To change the name of Fairfield.	N. Y. Laws, 1808, Ch. 127.
Hague.....	Ibid.....	.....	To change the name of the town of Rochester.	Ibid.
*Fort Ann.....	Ibid.....	.....	To change the name of the town of Westfield.	Ibid.
Caldwell.....	Mar. 2, 1810	.....	Taken from Queensbury, Thurman and Bolton.	N. Y. Laws, 1810, Ch. 26.
Warrensburgh.....	Feb. 12, 1813	.....	Taken from Thurman.	N. Y. Laws, 1813, Ch. 38.
Athal.....	Ibid.....	.....	To change the name of Thurman.	Ibid.
*Jackson.....	April 17, 1815	.....	Taken from Cambridge.	N. Y. Laws, 1815, Ch. 210.
*White Creek.....	April 17, 1815	.....	Ibid.	Ibid.
*Fort Edward.....	April 10, 1818	.....	Taken from Argyle.	N. Y. Laws, 1818, Ch. 135.
South Bay.....	Mar. 15, 1822	.....	Taken from Putnam.	N. Y. Laws, 1822, Ch. 58.
*Dresden.....	April 17, 1822	.....	To change the name of South Bay.	N. Y. Laws, 1822, Ch. 58.

* Indicates present towns

Wayne

Town	When erected by law	County taken from	Reason	Citation to statute
*Palmyra.....	Jan. 27, 1789	Ontario.	These towns were included in this county when it was erected from Ontario and Seneca, April 11, 1823.	N. Y. Laws, 1789-1796, Vol. 3, Ch. 11, 1789.
*Sodus.....	Ibid.	Ibid.		Ibid.
*Williamson.....	Feb. 20, 1802	Ibid.		N. Y. Laws, 1802, Ch. 9.
Freetown.....	Mar. 27, 1807	Ibid.		N. Y. Laws, 1807, Ch. 57.
*Ontario.....	Feb. 12, 1808	Ibid.		N. Y. Laws, 1808, Ch. 12.
*Wolcott.....	Mar. 24, 1809	Seneca..	"	N. Y. Laws, 1809, Ch. 102.
*Lyons.....	Mar. 1, 1811	Ontario.	"	N. Y. Laws, 1811, Ch. 29.
*Galen.....	Feb. 14, 1812	Seneca..	"	N. Y. Laws, 1812, Ch. 4.
*Macedon.....	Jan. 29, 1823	Ontario.	"	N. Y. Laws, 1823, Ch. 18.
*Savannah.....	Nov. 24, 1824	.....	Taken from Galen.....	N. Y. Laws, 1824, Ch. 297.
*Arcadia.....	Feb. 15, 1825	.....	Taken from Lyons.....	N. Y. Laws, 1825, Ch. 11.
Winchester.....	April 18, 1825	.....	Taken from Williamson.	N. Y. Laws, 1825, Ch. 210.
*Butler.....	Feb. 25, 1826	.....	Taken from Wolcott....	N. Y. Laws, 1826, Ch. 56.
Port Bay.....	Feb. 25, 1826	.....	Ibid.	Ibid.
*Rose.....	Ibid.	.....	Ibid.	Ibid.
*Marion.....	April 15, 1826	.....	To change the name of Winchester.	N. Y. Laws, 1826, Ch. 213.
*Walworth.....	April 20, 1829	.....	Taken from Ontario....	N. Y. Laws, 1829, Ch. 196.
*Huron.....	Mar. 17, 1834	.....	To change the name of Port Bay.	N. Y. Laws, 1834, Ch. 36.

Westchester

Westchester.....	Nov. 1, 1683	.....	In the Act of 1683 to divide the province of New York into counties, these towns were named as being included in Westchester.	Colonial Laws of New York, Vol. 1, 1664-1719, pp. 121-123.
*Eastchester.....	Ibid.	.....		Ibid.
Brox Land.....	Ibid.	.....		Ibid.
Fordham.....	Ibid.	.....		Ibid.
Anne Hooks Neck.....	Ibid.	.....		Ibid.
Richbells.....	Ibid.	.....		Ibid.
Mannour of Pelham..	Oct. 1, 1691	.....	In the Act of 1691 to divide the province of New York into counties, this manor was mentioned in addition to the towns already set up in the Act of 1683.	Colonial Laws of New York, 1664-1719, pp. 267-268.
Township of Lower Salem.	Mar. 26, 1784	.....	To join the east ward of Cortlandt Manor and the district of Salem in order to render the town meetings more convenient.	N. Y. Laws, 1777-1784, Vol. 1, Ch. 11, 1784.
Westchester.....	Mar. 7, 1788	.....	To divide the county of Westchester into towns	N. Y. Laws, 1785-1788 Vol. 2, Ch. 64, 1788.
Morristania.....	Ibid.	.....	"	Ibid.
Yonkers.....	Ibid.	.....	"	Ibid.
*Greenburgh.....	Ibid.	.....	"	Ibid.
*Mount Pleasant.....	Ibid.	.....	"	Ibid.
Eastchester.....	Ibid.	.....	"	Ibid.
*Pelham.....	Ibid.	.....	"	Ibid.
New Rochelle.....	Ibid.	.....	"	Ibid.
*Scarsdale.....	Ibid.	.....	"	Ibid.
*Mamaroneck.....	Ibid.	.....	"	Ibid.
White Plains.....	Ibid.	.....	"	Ibid.
*Harrison.....	Mar. 7, 1788	.....	To divide the county of Westchester into towns	Ibid.
*Rye.....	Ibid.	.....	"	Ibid.
*North Castle.....	Ibid.	.....	"	Ibid.
*Bedford.....	Ibid.	.....	"	Ibid.
*Poundridge.....	Ibid.	.....	"	Ibid.
Salem.....	Ibid.	.....	"	Ibid.
*North Salem.....	Ibid.	.....	"	Ibid.
*Cortlandt.....	Ibid.	.....	"	Ibid.
*Yorktown.....	Ibid.	.....	"	Ibid.
Stephentown.....	Ibid.	.....	"	Ibid.

* Indicates present towns

Westchester (Concluded)

Town	When erected by law	County taken from	Reason	Citation to statute
.....	Feb. 22, 1791	.....	Morrisania absorbed in the town of Westchester.	N. Y. Laws, 1789-1796, Vol. 3, Ch. 15.
*New Castle.....	Mar. 18, 1791	.....	Taken from North Castle	N. Y. Laws, 1789-1796, Vol. 3, Ch. 36, 1791.
South Salem.....	April 6, 1808	.....	To change the name of the town of Salem.	N. Y. Laws, 1808, Ch. 127.
*Somers.....	Ibid	.....	To change the name of the town of Stephen-town.	Ibid.
*Lewisboro.....	Feb. 13, 1840	.....	To change the name of South Salem.	N. Y. Laws, 1840, Ch. 23.
*Ossining.....	May 2, 1845	.....	Taken from Mt. Pleasant	N. Y. Laws, 1845, Ch. 122.
West Farms.....	May 13, 1846	.....	Both Morrisania and West Farms were annexed to New York City by laws of 1873, Ch. 613.	N. Y. Laws, 1846, Ch. 279.
Morrisania.....	Dec. 7, 1856	.....		N. Y. Laws, 1856, Ch. 210.

Note. In Westchester County the town of Morrisania was erected by resolution of the Board of Supervisors in accordance with the Law of 1849.

Wyoming

*Sheldon.....	Mar. 19, 1808	Genesee.	These towns were included in this county when it was erected from Genesee county by the laws of 1841, Ch. 196.	N. Y. Laws, 1808, Ch. 62.
*Warsaw.....	Ibid.	Ibid.		Ibid.
*Attica.....	April 4, 1811	Ibid.		N. Y. Laws, 1811, Ch. 143.
*Middlebury.....	Mar. 20, 1812	Ibid.		N. Y. Laws, 1812, Ch. 31.
*Gainesville.....	Feb. 15, 1814	Ibid.		N. Y. Laws, 1814, Ch. 25.
*Perry.....	Mar. 11, 1814	Ibid.		N. Y. Laws, 1814, Ch. 41.
*Orangeville.....	Feb. 14, 1816	Ibid.		N. Y. Laws, 1816, Ch. 4.
*Covington.....	Jan. 31, 1817	Ibid.		N. Y. Laws, 1817, Ch. 24.
*Bennington.....	Mar. 6, 1818	Ibid.		N. Y. Laws, 1818, Ch. 30.
China.....	Ibid.	Ibid.		Ibid.
*Castile.....	Feb. 27, 1821	Ibid.		N. Y. Laws, 1821, Ch. 78.
*Wethersfield.....	April 12, 1823	Ibid.		N. Y. Laws, 1823, Ch. 144.
Nunda.....	Mar. 11, 1808	Allegany.	These towns were included in this county when the boundary between Allegany and this county was changed by the laws of 1846, Ch. 51.	N. Y. Laws, 1808, Ch. 38.
*Pike.....	Mar. 6, 1818	Ibid.		N. Y. Laws, 1818, Ch. 24.
*Eagle.....	Jan. 21, 1823	Ibid.		N. Y. Laws, 1823, Ch. 7.
Portage.....	Mar. 8, 1827	Ibid.		N. Y. Laws, 1827, Ch. 59.
*Java.....	April 20, 1832	.....	Taken from China.....	N. Y. Laws, 1832, Ch. 189.
*Genesee Falls.....	April 1, 1846	.....	Taken from Portage (Allegany).	N. Y. Laws, 1846, Ch. 51.
*Arcade.....	Jan. 19, 1866	.....	To change the name of China.	N. Y. Laws, 1866, Ch. 7.

Yates

*Jerusalem.....	Jan. 27, 1789	Ontario.	These towns were included in this county when it was erected from Ontario and Steuben Feb. 5, 1823.	N. Y. Laws, 1789-1796, Vol. 3, Ch. 11, 1789.
*Middlesex.....	April 6, 1808	Ibid.		N. Y. Laws, 1808, Ch. 127.
*Benton.....	April 2, 1810	Ibid.		N. Y. Laws, 1810, Ch. 146.
*Italy.....	Feb. 15, 1815	Ibid.		N. Y. Laws, 1815, Ch. 46.
*Milo.....	Mar. 6, 1818	Ibid.		N. Y. Laws, 1818, Ch. 33.
*Barrington.....	April 16, 1822	Steuben.		N. Y. Laws, 1822, Ch. 137.
*Starkey.....	April 6, 1824	.....	Taken from Reading in Steuben County.	N. Y. Laws, 1824, Ch. 171.
*Potter.....	April 26, 1832	.....	Taken from Starkey....	N. Y. Laws, 1832, Ch. 329.
*Torrey.....	Nov. 14, 1851	.....	Taken from Benton and Milo.	N. Y. Laws, 1852, Ch. 416.

Note. In Yates County the town of Torrey was erected by resolution of the Board of Supervisors in accordance with the Law of 1849.

* Indicates present towns

ESTIMATE OF TRAFFIC

Traffic data for the years prior to 1934 were decidedly limited. The only information available was the state's annual counts. These were for a twelve-hour daylight period and were made during the month of August. No experimental factors were available for the conversion of these counts to total yearly traffic. It was therefore necessary in determining the annual ton miles on state roads, to make certain assumptions. These were as follows: It was estimated that a twelve-hour daylight period in August, when traffic is heavy, would be approximately equal to an average twenty-four hour period throughout the year. The weight of each car was assumed to be that obtained by dividing the total weight of cars registered by the total of cars.

In order to estimate the traffic on the town and county systems, the complete absence of traffic counts made it necessary to reason from cause to effect.¹ The following assumptions were made:

(1) The population of any county divided by the number of cars registered in that county is constant throughout the county.

(2) That the motor vehicle tax collected in each county divided by the cost of registration per 100 pounds, divided by the number of cars, equals the weight of an average car in that county.

(3) That the gasoline tax² moneys collected, divided by the tax per gallon equals the number of gallons used during the year.

(4) That since the average car weighs about 3,000 pounds, average gasoline consumption is about 17 miles per gallon.

(5) That the number of gallons used per year, times 17 and divided by the number of cars registered, equals the average mileage per car and this, times the weight in tons of the average car, equals the number of ton miles per car.³

(6) That the town roads in the unincorporated areas serve purely as feeders for the state and county systems.⁴

(7) That in considering traffic from the unincorporated areas, the county system acts as a feeder to the state system.

¹ "The volume of highway traffic in an area is largely a product of the population of the area." Report of a Survey of Transportation on the State Highway System of Ohio by Bureau of Public Roads, U. S. Department of Agriculture, and Ohio Department of Highways and Public Works, 1927.

² Not kept by counties.

³ This probably introduces some error since gas consumption is not kept by counties.

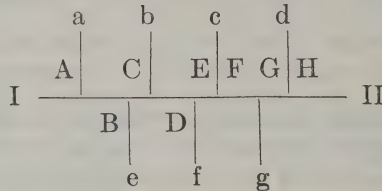
⁴ See map of Erie county town roads.

(8) That traffic from the incorporated areas does about half⁵ its traveling on state and county roads, and the remainder on city or village streets.

(9) That the incorporated area traffic splits between state and county roads about in proportion to the mileage of each.

(10) That population density in the unincorporated area of a township is constant.

Under these assumptions, let us consider a state and county highway system, A, B, C, D, E, F, G, and H with town roads; a, b, c, d, e, f, g, acting as laterals. A resident on d would travel a distance (d+H) in going from his home to the nearest city or village (II). Similarly, a resident on g would travel (g+G+H) miles to town II, etc.



The total distance ED covered by residents on a, b, c, d, e, f, and g in making one trip each from house to nearest town would be

$$\Sigma D = (d+H) + (c+F+G+H) + (b+C+B+A) + (a+A) + (e+A+B) + (f+B+C+D+A) + (g+G+H)$$

But $d+c+b+a+e+f+g$ + the town mileage, therefore

$$\begin{aligned} \Sigma D &= \text{town mileage} + (4A+3H+F+2G+2C+3B+D) \\ &= \text{town mileage} + (\text{State and County Mileage} - E) + (\text{State and County Mileage} - D - E - F + 2A + H + B) \\ &= \text{town mileage} + 2 (\text{State and County Mileage}) + (2A + H + B) - (2E + D + F) \end{aligned}$$

If the town roads in a given township are uniformly spaced along the state and county systems⁶—we have that the total mileage covered by one resident each from each of the town roads in going to the nearest center of population is

⁵ The percentage actually varies with the size of the incorporated unit. The Michigan highway transportation survey, 1930-31, showed that as the size of the city increases, the percentage of non-local traffic decreases.

⁶ This is reasonable since town roads act in the same capacity to the farmlands as subdivision streets do for the suburban development. It is however questionable whether this analysis would hold in more urban townships such as those of Southern Westchester.

$\Sigma D = \text{town mileage} + 2 (\text{State and County Mileage})$

It follows therefore that the total annual ton miles per mile on town roads will be:

$$T_{\text{town}} = \frac{\text{Total ton miles originating on town roads} \times \text{town mileage}}{\text{Town mileage} + 2 (\text{state} + \text{county}) \text{ mileage}}$$

$$T_{\text{town}} = \frac{\text{Total ton miles originating on town roads}}{\text{Town mileage} + 2 (\text{state} + \text{county}) \text{ mileage}}$$

In this equation, the Total ton miles originating on town roads can be obtained in accordance with assumption 10, by multiplying the total ton miles contributed by the town, by the ratio of town mileage to total unincorporated mileage.

The total ton miles contributed by the town is of course equal to the number of cars in the town multiplied by the average ton miles per car per annum.

The remaining ton miles from residents along town roads ($T - T_{\text{town}}$) goes to the state and county roads where, by a similar line of reasoning, it joins with that residing along county roads in producing a ton mileage on the county roads of

$$T_{\text{county}} = (T - T_{\text{town}}) - \text{ton miles residing along county roads} \\ \times \frac{\text{County mileage}}{\text{County} + 2 \text{ state}}$$

$$= (\text{Total ton miles for town} - \text{ton miles on town roads} - \text{ton miles residing along state road}) \text{ county mileage}$$

$$\text{County} + 2 \text{ state}$$

The remaining traffic from the unincorporated areas goes to the state roads.⁷

In addition to this traffic from the unincorporated areas, the state and county roads receive a considerable burden from the incorporated areas. This traffic does not use the county road essentially as a feeder, but rather as a direct route between incorporated areas not connected by state roads. Assumptions 8 and 9 were used in estimating the traffic from this source.

Table III shows a typical computation sheet, and indicates exactly how the traffic estimates were arrived at.

⁷ It is reasonably true in rural sections that the rural traffic spends a negligible percentage of its annual mileage on city or village streets and likewise reasonable that very little traffic other than that of local residents travels on the rural town road.

TABLE III
TYPICAL COMPUTATION SHEET SHOWING TRAFFIC ESTIMATE FOR CHEMUNG COUNTY, 1932
 Estimate of ton miles per car per annum = 17,350 ton miles

	(1) Number of cars	(2) Total ton miles con- tributed by towns $17,350 \times (1)$	(3) Town mileage	(4) State mileage	(5) County mileage	(6) $(4) + (5)$	(7) $2 \times (6)$	(8) $(3) + (7)$	(9) Total mileage $(3) + (6)$	(10) Total tonnage living on town roads $(2) \times (3) \div 9$	(11) Annual ton miles per mile on town roads $(10) \times (3) / (3) \times (8)$	(12) Total annual ton miles on town roads $(11) \times (3)$	(13) (11) re- duced to feet $\div .11$
Ashtand.....	89	1,545,000	12 20	9.22	60	9.82	19.64	31.84	22.02	856,000	26,880	327,800	2,443
Baldwin.....	118	2,048,000	57 75	.....	5 70	5.70	11.40	69.15	63.45	1,864,000	26,950	1,555,000	2,450
Big Flats.....	410	7,115,000	69 68	6.22	12 30	18.52	37.04	106.72	88.20	5,660,000	52,600	3,668,000	4,781
Catlin.....	163	2,830,000	68 01	4.01	14 55	18.56	37.12	105.13	86.57	2,224,000	21,150	1,440,000	1,922
Chemung.....	311	5,400,000	78 15	13.49	12 55	26.04	52.08	130.23	104.19	4,065,000	31,130	2,433,000	2,830
Elmira.....	910	15,790,000	41 08	9.47	9 89	16.36	32.72	73.78	57.42	11,280,000	152,900	6,280,000	13,900
Erin.....	188	3,264,000	76 36	7.33	10 30	17.63	35.26	112.22	94.59	2,658,000	23,680	1,824,000	2,152
Horseheads.....	557	9,670,000	56 34	15.32	4 58	20.17	40.34	96.68	76.51	7,115,000	73,600	4,140,000	6,691
Southport.....	132	2,290,000	85 06	17.40	12 12	29.52	59.04	144.10	114.58	1,710,000	11,800	1,003,000	1,072
Van Etten.....	154	2,675,000	65 24	7.77	6 20	13.97	27.94	93.18	79.21	2,205,000	23,660	1,544,000	2,151
Vestal.....	274	4,760,000	58 50	11.49	12 80	24.29	48.58	107.08	82.79	3,365,000	31,400	1,838,000	2,854
		57,387,000	663.95	98.72	101.86				869.53			26,055,800	

FROM RESIDENTS OF UNINCORPORATED AREAS

Total ton miles from town to county and State roads = 57,387,000 — 26,055,800 = 31,331,200 ton miles
 State highway mileage = 98.72 miles
 County highway mileage = 101.86 miles
 County + 2 State = 299.30 miles

Total town tonnage living on State road
 Total tonnage from towns to county and State roads
 minus that living on State road
 = 57,387,000 \times 98.72 \div 869.53 = 6,515,000 ton miles
 = 31,331,200 — 6,515,000 = 24,816,200 ton miles

Annual ton miles per mile on county roads = $(24,816,200 \times 101.86) \div (101.86 \times 299.30)$ = 83,000 ton miles per mile
 Total annual ton miles on county roads = $83,000 \times 101.86$ = 8,450,000 ton miles
 Total ton miles to State roads = 31,331,200 — 8,450,000 = 22,881,200 ton miles
 Annual ton miles per mile on State roads = $22,881,200 \div 98.72$ = 231,800 ton miles per mile

TABLE III—Continued

FROM RESIDENTS OF INCORPORATED AREAS

Population		56,263	
Number of cars in incorporated areas =	people per car	4.13	= 13,630 cars
Total ton miles from incorporated areas = $17,350 \times 13,630 = 236,500,000$ ton miles			
State from unincorporated =		$231,800 \div 15.5 =$	14,850
State from incorporated =			39,100
Total.....		53,950	ton miles per mile 1' wide
		236,500,000	
To State and county roads from incorporated areas		2	= 118,250,000 ton miles
State mileage 1' wide = $98.72 \times 15.5 =$		1,531	miles 1' wide
County mileage 1' wide = $101.86 \times 15 =$		1,528	miles 1' wide
Total =		3,059	miles 1' wide
		118,250,000	
To State and county from incorporated areas =		3,059	= 39,100 ton miles per mile 1' wide
County from unincorporated = $83,000 \div 15 =$		5,530	
County from incorporated =		$39,100 \times \frac{2}{3} =$	15,640
Total.....		44,630	ton miles per mile 1' wide
State traffic count=49,300 ton miles per mile 1' wide			

This analysis has concerned itself only with resident traffic. It has not taken into consideration the fact that in certain counties much of the ton mileage is from tourist travel and as such is confined almost entirely to state roads. It is to be expected therefore that the counties having large tourist traffic will show an estimated value on state roads considerably lower than the actual count whereas in counties with large incorporated areas the estimated value may be too large. A comparative table of estimated and actual traffic counts for 1932 follows:

TABLE IV

COUNTY	Estimated	State count	Remarks
Albany.....	79,470	.....	State count incomplete *
Allegany.....	22,220	28,250	
Broome.....	57,980	.....	State count incomplete
Cayuga.....	37,360	25,280	
Chemung.....	53,950	50,500	
Clinton.....	23,870	28,550	
Dutchess.....	30,155	22,500	
Erie.....	87,500	.....	State count incomplete
Essex.....	14,908	44,600	
Franklin.....	23,300	25,650	
Genesee.....	31,250	43,000	
Herkimer.....	20,335	33,400	
Jefferson.....	23,620	31,900	
Monroe.....	108,750	.....	State count incomplete
Niagara.....	61,480	.....
Onondaga.....	63,500	62,300	1933 count
Orange.....	59,770	.....	State count incomplete
Orleans.....	31,552	38,000	
Putnam.....	43,380	77,900	
Rensselaer.....	42,909	37,800	
Rockland.....	159,420	120,000	
Schenectady.....	83,370	.....	State count incomplete
St. Lawrence.....	19,840	34,750	

* It was not possible to determine the data from the map in these instances because of the congestion of the figures. The majority of these estimated values check within 25 per cent the figures obtained from the state count. It is felt that this is a reasonable check.

TABLE V
TABULATION OF STATE ROAD DATA BY COUNTIES
(1933 costs and mileages only)

NAME OF COUNTY	I Total number of square yards in system	II Total number of square yards paved	III Per- centage paved road	IV Total cost of paved road mainte- nance	V Cost of paved road maintenance per mile one foot wide	VI Total cost of maintenance	VII Total cost of maintenance, per mile, one foot wide	VIII State traffic count in ton miles per mile, one foot wide, per annum	IX Estimated cost per mile, one foot wide (based on traffic)	X Equiva- lent dirt mile factor. See page 155 of this report	XI Equiva- lent dirt mileage. See page 156 of this report	XII Cost per equiva- lent dirt mile
Albany.....	2,426,655	1,868,358	77.1%	\$91,057.91	\$38.60	\$151,842.25	\$36.73	*79,470	\$34.12	1,562	6,451	\$23.47
Allegany.....	2,285,996	2,192,481	96.0%	74,753.66	20.00	86,133.60	21.82	27,280	19.64	1,900	3,510	24.24
Broome.....	2,098,964	1,841,722	87.8%	66,268.00	21.10	79,529.09	22.25	*87,980	26.62	1,220	4,380	18.22
Cayuga.....	2,700,354	2,684,225	99.4%	60,992.86	13.30	61,340.09	13.35	25,280	20.23	1,946	4,358	14.11
Chemung.....	1,217,753	1,002,857	82.5%	36,107.95	21.10	50,129.54	24.18	49,300	26.34	1,201	2,397	20.06
Clinton.....	1,938,140	1,660,681	85.6%	74,051.06	26.10	88,112.15	26.68	28,400	21.56	1,985	3,249	27.10
Dutchess.....	2,767,725	2,767,725	100.0%	.....	37.04	.....	37.04	23,020	18.39	1,840	3,960	44.10
Essex.....	2,644,683	2,510,324	95.0%	80,224.11	18.80	89,154.79	19.77	42,400	22.18	1,011	4,560	19.53
Erie.....	5,160,538	4,723,443	91.6%	173,048.12	21.50	194,539.02	22.11	*87,500	30.57	1,373	12,100	16.10
Franklin.....	2,226,508	2,226,508	92.3%	55,218.88	14.50	78,654.52	19.13	24,580	19.80	1,906	3,720	21.10
Genesee.....	1,714,164	1,714,164	97.0%	67,497.67	23.00	73,760.24	24.50	41,500	21.61	1,990	3,090	24.78
Herkimer.....	2,202,500	2,202,500	93.7%	78,349.16	20.80	97,682.41	22.10	29,600	21.76	995	4,400	22.20
Jefferson.....	3,341,795	3,131,220	93.7%	99,551.48	18.70	118,252.47	22.75	30,400	20.54	1,723	5,350	23.20
Monroe.....	4,022,201	3,378,190	84.1%	140,074.29	24.30	165,305.76	24.13	*108,750	37.65	1,138	11,900	14.03
Niagara.....	2,259,910	2,172,110	96.1%	75,242.05	20.30	78,870.22	20.50	61,480	24.85	1,370	4,370	18.05
Orangetown.....	3,321,852	2,780,891	83.8%	102,167.55	21.50	113,578.40	20.07	62,300	28.50	1,305	7,400	15.39
Orange.....	3,503,754	3,503,754	100.0%	.....	25.79	.....	25.79	*99,770	23.54	1,078	6,440	24.90
Orleans.....	1,611,186	1,497,485	92.9%	54,586.23	21.50	65,453.61	23.85	33,850	21.25	1,971	2,662	24.60
Putnam.....	1,209,337	1,209,337	100.0%	.....	33.85	.....	33.85	79,800	26.33	1,201	2,479	28.20
Rensselaer.....	2,790,826	2,493,373	89.3%	87,553.92	20.60	116,958.35	24.62	96,260	20.55	1,938	4,450	26.25
Rockland.....	1,172,508	1,172,508	100.0%	.....	35.67	.....	35.67	101,200	29.33	1,341	2,680	26.60
Schenectady.....	1,085,260	1,085,260	89.0%	67,767.31	36.60	85,016.95	40.90	*83,730	38.38	1,763	3,642	23.38
Saint Lawrence.....	4,472,427	4,472,427	97.3%	156,938.62	20.50	161,958.94	20.62	32,750	20.23	.926	7,250	22.30

* Estimate.

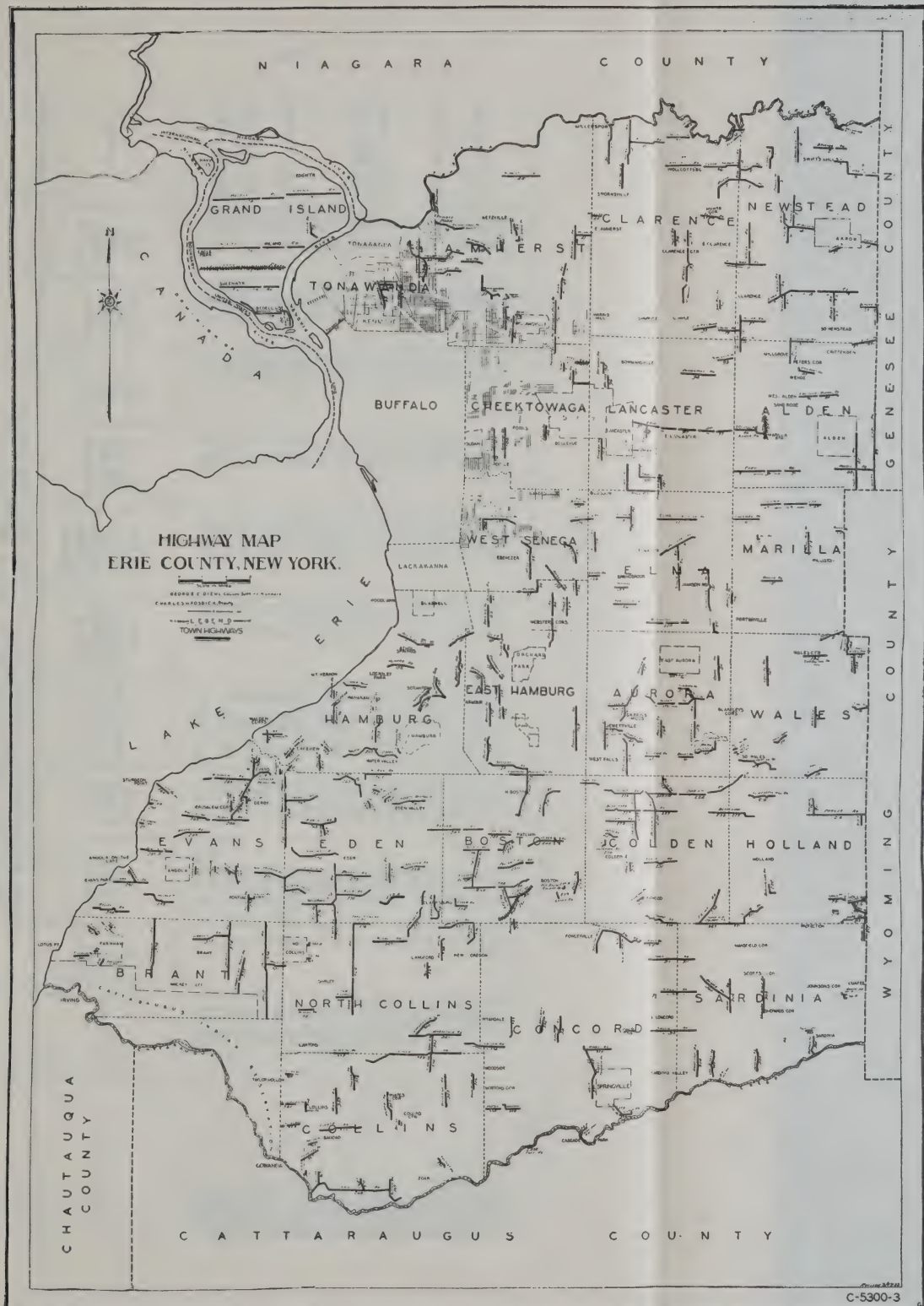


CHART A
 ERIE COUNTY

TABLE VI
TABULATION OF COUNTY ROAD DATA BY COUNTIES
(Costs and mileages are sum of 1931, 1932 and 1933 figures)

NAME OF COUNTY	Total mileage	Average width of traveled way	Total miles, one foot wide	Per-centage of roads paved	Total cost of maintenance	Cost of maintenance per mile, one foot wide	Estimate of county traffic in ton miles, per mile, one foot wide	Estimated cost per mile, one foot wide	Equiva-lent dirt mile factor	Equiva-lent dirt mileage	Cost per equiva-lent dirt mile	Remarks
Albany.....	639.78	18	11,516.04	16.75%	\$324,439.95 *	\$28.15	62,240	\$48.15	2.205	25,400	\$12.78	1933 figures only
Allegany.....	166.94	14	2,332	73.8%	226,197.70	16.63	13,295	20.04	.919	2,137	18.10	
Broome.....	564.95	16	9,020	100.0%	25.10	25.10	44,925	21.45	.983	8,860	25.51	1933 figures only
Cayuga.....	337.95	15	5,070	100.0%	34,001.00	6.71	28,730	19.18	.878	4,450	7.64	
Chemung.....	306.61	15	4,610	86.2%	143,300.92	31.10	44,630	24.55	1.120	5,160	27.78	
Dutchess.....	537.71	16	8,600	22.7%	255,406.50	29.68	15,425	26.77	1.220	10,490	24.34	
Erie.....	1,147.80	15	17,200	76.6%	580,505.39	32.00	68,760	32.13	1.469	25,230	21.80	1933 figures only
Essex.....	743.89	16	11,880	17.1%	275,312.49	23.19	7,560	24.03	1.100	13,068	21.08	
Franklin.....	142.20	14	1,990	100.0%	24,619.41	12.39	16,280	17.44	.799	1,590	15.50	
Genesee.....	306.54	16	4,920	100.0%	69,832.27	14.18	21,030	18.11	.830	4,080	17.08	
Herkimer.....	1,090.52	10	10,995	40.8%	220,978.48	20.45	16,715	25.02	1.338	12,560	17.88	1933 figures only
Jefferson.....	707.10	13	9,200	73.9%	280,978.48	28.45	15,110	25.60	1.170	7,560	28.20	incl. reconstrn.
Monroe.....	404.13	16	6,460	100.0%	187,063.04	28.96	74,625	24.51	1.421	3,600	33.30	1933 figures only
Niagara.....	272.08	16	4,351	88.1%	30,417.86	6.99	46,840	31.91	1.121	4,890	6.65	
Onondaga.....	1,195.98	20	23,920	50.2%	232,011.03	9.71	48,940	21.80	1.460	34,900	7.25	
Orange.....	124.89	20	2,920	100.0%	16,774.00	7.06	43,838	23.10	1.075	2,310	7.25	
Orleans.....	281.92	14	3,946	97.7%	70,111.92	18.00	16,310	24.19	1.105	4,360	34.60	1933 figures only
Rensselaer.....	181.25	10	2,900	43.3%	35,000.00	12.07	33,550	30.50	1.395	2,139	8.65	
Rockland.....	175.10	17	2,978	84.8%	114,500.82	38.60	114,330	38.51	1.761	5,240	21.85	
Saint Lawrence.....	501.73	13	6,520	100.0%	77,741.24	11.92	12,808	16.95	.775	5,050	15.40	
Schoenectady.....	112.27	16	1,799	.....	35,000.00	19.45	71,010	25.19	1.150	2,065	16.80	1933 paved only
Putnam.....	90.28	15	1,352	93.4%	14,904.86	11.08	19,903	19.85	.909	1,230	12.17	
Clinton.....	531.71	14	7,440	42.9%	284,574.77	38.39	13,790	23.77	1.089	8,069	35.30	

* Average costs only.

† Average costs, one year only.

TABLE VII
TABULATION OF TOWN HIGHWAY DATA BY COUNTIES

NAME OF TOWN	I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII	XIII
	Population (including villages)	Population (excluding incorporated areas)	Estimated number of cars in unincorporated areas	Sum of annual total mileages	Sum of annual total miles, one foot wide. (Col. IV x average width)	Total cost of maintenance exclusive of snow and weeds	Total cost of maintenance per mile, one foot wide (Col. VI ÷ Col. V)	Estimated traffic per mile, one foot wide (from traffic estimate sheet)	Per cent paved road	Estimated cost per mile, one foot wide (based on traffic)	Minimum dirt road factor. (See page 155 of this report)	Equivalent dirt miles one foot wide, 5 x factor. (See page 156 of this report)	Cost per E. D. M. 6/12
ALBANY COUNTY													
(Data for years 1931-32-33, 4.48 persons per car)													
Berne.....	1,210	1,210	271	227.55	3,185.70	\$40,517.76	\$12.74	853	.....	\$23.27	1,020	3,244	\$12.50
Bethlehem.....	7,160	7,160	1,610	176.55	2,472.12	242,016.30	98.00	4,930	12.5	23.25	1,065	2,631	92.05
Coeys.....	4,542	2,579	624	201.87	2,826.18	36,901.01	19.80	3,013	12.5	23.10	1,058	2,984	18.71
Colonie.....	17,468	14,770	3,299	277.17	3,880.38	349,470.28	90.00	11,600	9.4	26.78	1,224	4,750	73.49
Guiderland.....	4,394	3,536	789	273.62	3,830.08	73,868.34	19.29	3,262	2.9	23.24	1,064	4,080	18.10
Knox.....	863	863	193	191.08	2,675.12	38,164.06	14.25	1,150	.....	22.42	1,098	2,748	13.85
New Scotland.....	2,841	2,197	490	195.36	2,735.04	71,959.76	26.30	1,473	.4	22.58	1,082	2,920	25.47
Rensselaerville.....	1,203	1,203	269	348.09	4,873.26	50,767.88	10.40	1,284	.....	22.48	1,030	3,020	10.10
Westerlo.....	1,220	1,220	272	274.37	3,841.18	40,607.62	10.58	1,065	4.3	22.06	1,012	3,880	10.45
+ cities													
	211,953	34,738											
ALLEGANY COUNTY													
(Data for years 1931-32-33, 3.24 persons per car)													
Alfred.....	1,404	765	236	152.84	1,375.56	\$25,389.18	\$18.44	4,194	.....	\$23.94	1,097	1,509	\$16.81
Allen.....	419	419	129	169.70	1,527.30	25,575.25	16.07	2,630	.....	23.16	1,059	1,615	15.72
Alma.....	884	884	273	138.69	1,248.21	40,370.45	32.22	6,863	.....	23.27	1,158	1,470	27.63
Almond.....	1,101	863	221	223.91	2,015.19	24,846.29	12.33	4,007	.....	23.84	1,093	2,210	11.28
Amity.....	1,867	782	241	145.73	1,311.57	22,172.55	16.89	4,911	.....	24.30	1,112	1,460	15.20
Andover.....	1,905	864	205	177.91	1,711.19	32,306.00	20.11	3,594	.....	23.79	1,089	1,863	18.48
Angelica.....	1,338	500	154	125.86	1,132.74	14,883.69	13.11	3,473	.....	23.58	1,078	1,220	12.18
Barfoot.....	1,113	1,113	342	172.39	1,551.51	29,593.02	19.11	5,533	.....	24.61	1,128	1,760	16.97
Bridault.....	364	364	112	150.37	1,853.33	15,708.80	11.56	2,297	.....	22.99	1,051	1,421	10.94

	2,813	1,088	336	108.94	980.46	29,393.55	30.22	7,993	1.183	1,172	25.54
Bolivar.....	1,532	582	164	161.02	909.18	20,234.07	22.22	3,544	1.081	984	20.57
Burns.....	1,066	553	330	133.00	1,197.00	25,099.05	21.00	7,872	1.180	1,410	17.80
Centerville.....	768	788	170	190.13	1,711.17	23,711.67	13.89	3,652	1.084	1,720	12.80
Clarksville.....	2,256	834	236	115.47	1,039.23	20,632.54	15.44	4,728	1.109	1,150	17.54
Cuba.....	2,868	714	267	183.75	1,653.75	25,632.83	15.44	4,114	1.095	1,810	14.11
Friendship.....	1,119	1,119	220	118.95	1,066.55	21,012.95	15.56	4,644	1.106	1,800	17.69
Genesee.....	477	477	343	147	579.15	31,736.19	55.00	6,522	1.150	1,666	47.80
Granger.....	534	534	147	182.98	1,646.82	22,223.85	13.56	2,917	1.067	1,753	12.70
Grove.....	1,574	1,086	164	179.24	1,613.16	23,994.04	14.89	2,859	1.065	1,720	14.04
Hume.....	1,056	1,056	333	131.98	1,187.82	29,040.97	24.45	5,711	1.131	1,342	21.61
Independence.....	936	936	327	208.93	1,880.37	23,790.47	12.67	5,661	1.091	1,783	11.60
New Hudson.....	1,205	1,205	171	181.34	1,632.06	20,614.33	12.67	3,944	1.086	1,760	11.26
Rushford.....	299	299	289	180.03	1,620.27	19,778.72	18.22	5,764	1.125	1,555	16.20
Seio.....	1,205	1,205	371	153.72	1,383.48	26,103.53	14.22	5,508	1.068	1,249	13.90
Ward.....	6,909	1,205	94	131.90	1,180.80	16,754.68	24.67	7,370	1.109	1,725	21.11
Wellsville.....	391	391	382	164.15	1,477.35	36,264.91	13.44	1,984	1.057	1,548	12.72
West Almond.....	320	320	121	162.57	1,463.13	19,461.26	12.11	4,234	1.088	2,030	11.03
Willing.....	807	807	253	208.55	1,876.95	22,772.09	22.67	4,052	1.093	1,691	20.74
Wirt.....	22,239	22,239	249	172.06	1,548.54	35,087.91					
+ cities	38,025										
All unpaid roads											

All unpaid roads

BROOME COUNTY

(Data for years 1929, 1931-32-33, 4.11 persons per car)

	992	992	241	231.57	2,547.27	\$38,630.21	\$14.82	2,175	1.050	2,673	\$14.10
Barker.....	1,092	1,092	267	213.59	2,362.49	25,043.54	12.18	4,635	1.106	2,610	11.01
Binghamton.....	2,074	2,074	503	217.72	2,394.92	64,614.21	27.10	5,160	1.120	2,680	22.44
Cheango.....	1,332	1,332	581	377.46	4,182.06	72,023.32	17.46	3,235	1.030	4,280	16.93
Colesville.....	2,003	2,003	320	165.26	1,817.86	51,631.63	28.38	4,040	1.092	1,984	26.97
Conklin.....	2,256	2,256	571	17.79	1,956.69	9,303.10	49.65	26,730	1.614	316	30.77
Dickinson.....	4,255	2,353	571	17.79	1,956.69	9,303.10	49.65	26,730	1.614	316	30.77
Fenton.....	2,003	2,003	494	257.06	2,827.66	89,870.60	31.73	4,975	1.112	3,147	28.53
Kirkwood.....	1,237	1,237	296	174.57	1,920.27	32,097.30	16.91	3,301	1.076	2,067	15.72
Lisle.....	1,299	1,299	237	240.56	2,646.16	54,484.92	20.65	2,282	1.052	2,787	19.61
Maine.....	1,628	1,628	392	324.18	3,565.98	44,211.43	12.46	3,700	1.085	3,870	11.49
Nanticoke.....	454	454	110	147.20	1,619.20	34,570.77	21.28	2,210	1.051	1,703	20.24
Sanford.....	2,538	1,411	352	646.57	7,112.27	84,266.93	11.82	2,114	1.049	7,450	11.28
Triangle.....	1,452	1,452	197	197.00	2,167.00	41,653.79	19.28	2,323	1.053	2,280	18.30
Union.....	42,579	12,781	3,140	379.76	4,177.36	172,213.07	41.20	27,220	1.624	6,780	35.36
Vestal.....	2,848	2,848	691	376.54	4,141.94	98,808.52	16.64	5,880	1.134	4,700	14.69
Windsor.....	2,183	1,522	368	655.32	7,208.52	74,670.30	10.37	2,065	1.048	7,560	9.89
+ cities		35,908									
	147,022										

All unpaid roads

TABULATION OF TOWN HIGHWAY DATA BY COUNTIES (Continued)

[illegible]

CHEMUNG COUNTY

(Data for years 1929-31-32-33, 4.13 persons per car)

	1929	1931	1932	1933	4.13 persons per car		1929	1931	1932	1933
Ashtand.....	948	367	53	62	589.82	\$25,696.61	\$43.54	2,443	\$22.77	1,042
Badwin.....	483	483	233.07	233.07	2,563.77	20,261.07	7.90	2,450	23.88	1,093
Big Flats.....	1,679	1,679	284.70	284.70	3,131.70	40,011.93	12.78	2,450	23.88	1,093
Cadlin.....	1,679	1,679	284.70	284.70	3,131.70	40,011.93	12.78	2,450	23.88	1,093
Chemung.....	1,285	1,285	347.20	347.20	3,194.51	24,208.17	7.57	1,922	23.66	1,083
Elmira.....	5,084	3,730	1,285	1,285	3,819.30	51,012.00	13.36	2,830	23.20	1,062
Erin.....	774	774	174.27	174.27	1,916.37	69,944.59	36.45	13,900	28.38	1,298
Erin.....	188	188	317.98	317.98	3,497.78	26,800.80	7.66	2,152	22.84	1,047
Horseheads.....	8,420	2,283	297.46	297.46	2,502.06	53,474.77	21.36	6,691	24.83	1,139
Southport.....	5,421	5,421	349.78	349.78	3,847.58	87,500.45	23.72	1,072	23.12	1,012
Van Etten.....	1,004	1,634	264.96	264.96	2,914.56	33,662.90	11.55	2,151	22.79	1,043
Veteran.....	1,515	1,126	250.30	250.30	2,753.30	31,199.04	11.36	2,854	23.16	1,080
+ cities	18,452									
74,680										

CLINTON COUNTY

(Data for years 1931-32-33, 4.04 persons per car)

	1931	1932	1933	4.04 persons per car		1931	1932	1933
Altona.....	455	265.95	1,287.60	\$46,021.92	\$22.25	5,706	1,130	1,450
Ausable.....	209	121.50	1,972.00	32,993.43	33.75	2,606	1,059	1,080
Beekmantown.....	380	246.77	1,972.16	41,021.27	20.75	5,700	1,130	1,080
Black Brook.....	1,692	228.33	1,786.64	61,557.52	34.50	3,902	1,089	1,943
Champlain.....	429	173.50	1,419.00	42,488.60	30.00	3,488	1,079	1,821
Chazy.....	720	205.44	1,643.52	40,800.74	24.87	6,863	1,158	1,902
Clinton.....	295	179.53	2,322.40	27,420.71	19.00	4,000	1,092	2,440
Dannemora.....	341	109.06	872.48	44,179.43	50.62	8,657	1,198	1,043
Ellenburg.....	555	301.24	2,409.32	39,513.47	16.38	6,331	1,147	2,761
Moers.....	543	302.54	2,420.32	39,833.87	16.50	4,700	1,108	2,680
Peru.....	463	321.26	2,670.08	42,679.37	16.62	4,700	1,108	2,680
Plattsburg.....	528	146.79	1,174.32	41,468.23	35.25	5,208	1,120	2,840
Saranac.....	590	279.16	2,233.28	54,714.07	24.50	6,293	1,143	2,550
Schuyler Falls.....	334	155.64	1,245.12	29,006.27	23.37	6,950	1,159	1,444
+ cities	25,383							
46,687								

All unpaved roads

* Omitted from least squares computation.

FABULATION OF TOWN HIGHWAY DATA BY COUNTIES (Continued)

[illegible]

TABULATION OF TOWN HIGHWAY DATA BY COUNTIES (Continued)

[illegible]

Essex County

(Data for years 1931-32-33, 3.74 persons per car)

From State reports

FRANKLIN COUNTY

(Data for years 1929-31-32-33. 3.66 persons per car)

Altamont.....	826	*34.56	276.48	\$37,524.12	\$136.00	4,055	46.3	\$20.07	.920	2,542	\$147.80
Banger.....	6,097	*214.80	1,718.40	45,179.82	26.50	7,950	4.7	25.37	1,160	1,092	22.84
Bellmont.....	1,701	*411.00	3,288.00	64,021.42	16.28	5,475	.....	34.58	1,121	2,690	14.50
Bombay.....	1,303	*234.00	1,520.00	27,747.47	14.38	6,888	.....	24.81	1,186	2,147	12.67
Bombay.....	1,216	*216.00	1,520.00	22,797.11	15.00	6,125	.....	25.80	1,140	1,732	13.17
Brandon.....	516	*184.00	672.00	60,247.40	89.75	5,231	.....	19.54	1,394	600	100.35
Brighton.....	993	*271.00	2,384.00	37,348.46	15.63	6,625	.....	23.90	1,140	2,720	13.72
Burke.....	324	*98.00	1,993.68	60,402.09	30.28	8,825	.....	25.29	1,155	2,301	26.22
Chateaugay.....	2,687	*249.21	1,600.80	25,723.96	15.88	6,906	.....	25.29	1,157	1,851	15.72
Conestable.....	1,016	*200.10	1,600.80	34,729.10	16.00	7,075	.....	26.38	1,160	2,517	13.80
Dickinson.....	1,061	*290.00	2,168.00	30,942.91	26.75	8,613	.....	26.15	1,191	980	22.44
Duane.....	177	*97.60	780.80	20,942.91	26.75	8,613	.....	26.15	1,191	980	22.44
Duane.....	1,728	*263	1,668.80	14,254.25	8.50	6,475	.....	22.62	1,082	1,805	7.85
Fort Covington.....	1,282	*242.40	3,371.20	111,481.37	33.00	3,413	.....	22.28	1,020	3,439	32.34
Franklin.....	1,242	*339	3,371.20	111,481.37	33.00	3,413	.....	17.1	1,020	3,439	32.34
Harrietstown.....	6,856	*208.00	1,664.00	64,652.55	38.89	4,181	.....	22.53	1,031	1,717	37.76
Malone.....	11,798	*525.20	4,201.60	113,115.23	27.38	8,050	.....	25.64	1,175	4,945	23.28
Malone.....	3,141	*261.36	2,090.88	37,232.44	18.13	5,286	.....	26.44	1,211	2,553	14.97
Moira.....	2,101	*134.00	1,072.00	75,523.30	70.38	2,900	.....	26.8	964	1,034	72.99
Santa Clara.....	528	*144	1,337.00	35,776.84	25.50	9,606	.....	25.74	1,179	1,620	21.63
Santa Clara.....	1,337	*364	1,376.00	35,776.84	25.50	9,606	.....	25.74	1,179	1,620	21.63
Waverly.....	1,880	*172.00	1,700.96	21,700.88	12.75	5,188	.....	23.93	1,095	2,082	11.64
Waverly.....	1,880	*242.62	1,700.96	21,700.88	12.75	5,188	.....	23.93	1,095	2,082	11.64

GENESEE COUNTY

Data for years 1929-31-32-33 3.49 persons per car)

[illegible]

* Omitted from least squares computation.

TABULATION OF TOWN HIGHWAY DATA BY COUNTIES (Continued)

[illegible]

NIAGARA COUNTY

(Data for years 1929-31-32-33, 4.15 persons per car)

	1,786	431	*125.52	1,004.16	\$42,332.80	\$41.25	3,388	13.9	\$22.49	1,030	1,035	\$40.00
Cambria.....	2,500	605	*276.75	2,214.00	54,224.66	24.50	7,159	.5	25.38	1,160	2,580	21.10
Hartland.....	2,407	580	*94.40	7,655.20	46,154.67	61.25	3,290	7.9	22.85	1,045	789	58.51
Leviston (29-31-32).....	2,720	655	*240.22	1,921.76	58,125.97	30.25	5,588	1.2	24.49	1,120	2,163	27.05
Lockport.....	4,225	1,198	*256.98	2,065.84	42,190.38	20.12	9,760	17.6	24.92	1,140	2,340	17.67
Newfane.....	865	240	*37.47	299.76	33,529.93	110.12	2,842	36.3	20.50	.938	282	117.50
Niagara.....	1,253	320	141.73	1,133.84	26,092.29	23.00	3,880	.....	23.78	1,087	1,230	21.20
Pendleton.....	2,315	555	105.22	841.76	40,035.12	47.75	3,784	.....	23.04	1,085	914	44.00
Porter.....	3,064	740	*370.85	2,966.80	86,346.73	26.62	4,904	2.7	24.70	1,101	3,270	24.00
Royalton.....	1,482	357	*187.55	1,500.40	41,612.78	25.25	4,288	13.8	22.79	1,041	1,561	24.25
Somerset.....	2,212	533	*133.22	1,075.76	37,606.91	35.75	5,368	2.3	24.35	1,113	1,195	32.18
Wheatfield.....	2,141	515	*181.12	1,448.96	58,620.62	40.50	5,776	5.4	24.26	1,110	1,606	36.50
+ cities	148,927	26,970										

ONONDAGA COUNTY

(Data for years 1929-31-32-33, 4.21 persons per car)

	3,030	725	199.25	1,793.25	\$66,184.70	\$36.77	7,633	.....	\$25.66	1,179	2,115	\$31.20
Camillus.....	3,684	455	*162.57	1,463.13	47,357.99	32.33	3,450	6.3	23.09	1,056	1,545	30.60
Cicero.....	3,560	845	*214.95	1,934.55	71,926.61	37.11	6,905	.....	25.29	1,159	2,240	32.05
Clay.....	2,489	116	*174.39	1,550.51	125,351.40	79.88	1,043	5.8	21.92	1,092	1,574	70.50
De Witt.....	2,362	551	172.31	1,550.70	64,336.52	41.55	6,977	.....	25.32	1,153	1,793	38.00
Elbridge.....	2,983	234	261.60	2,384.40	88,312.03	14.11	2,650	.....	23.16	1,059	2,490	13.33
Fabius.....	2,210	329	*61.11	2,849.99	88,614.24	101.11	30,553	26.8	32.30	1,480	2,913	109.00
Gardes.....	1,438	342	228.73	2,065.57	45,912.82	22.22	3,120	.....	23.40	1,070	2,200	20.80
La Fayette.....	2,559	615	265.77	2,391.93	70,302.38	29.55	4,595	.....	24.14	1,110	2,699	20.60
Lysander.....	2,849	755	*241.29	2,171.61	87,864.46	40.44	5,844	11.5	23.74	1,086	2,860	25.72
Manlius.....	3,185	455	179.53	1,615.77	52,254.79	32.44	5,666	.....	24.67	1,130	1,825	25.20
Marcellus.....	5,826	1,351	404.20	3,637.80	89,998.41	24.66	8,866	.....	26.27	1,208	4,370	28.72
Onondaga.....	871	231	246.69	2,220.21	26,759.94	12.00	3,515	.....	23.60	1,080	2,400	11.11
Pompey.....	1,996	475	420.06	3,780.54	73,526.57	19.44	2,820	.....	23.25	1,065	4,300	18.25
Skaneateles.....	7,873	1,870	*121.67	1,085.03	46,543.41	42.66	32,777	28.0	33.09	1,515	1,660	28.20
Skaneateles.....	4,795	695	*248.51	2,236.59	80,010.04	45.66	6,500	2.2	24.85	1,139	2,540	19.80
Tully.....	767	182	180.49	1,624.41	23,471.24	14.66	2,139	.....	22.91	1,050	1,705	13.95
Van Buren.....	781	186	151.50	1,363.50	39,413.49	28.77	3,252	.....	23.47	1,074	1,465	26.80
+ cities	2,259	536	199.32	1,793.88	43,797.57	24.44	5,077	.....	24.35	1,113	1,999	22.00
46,946												
290,905												

* Omitted from last regular computation.

TABULATION OF TOWN HIGHWAY DATA BY COUNTIES (Continued)

NAME OF TOWN	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII	XIII
	Popula- tion (including villages)	Popula- tion (excluding incorpor- ated areas)	Estimated number of cars in unin- corporated areas	Sum of annual total miles, one foot wide. (Col. IV x average width)	Total cost of mainte- nance ex- clusive of snow and weeds	Total cost of mainte- nance per mile, one foot wide Col. VII ÷ Col. V	Estimated traffic per mile, one foot wide (from traffic estimate sheet)	Per cent. paved road	Estimated cost per mile, one foot wide (based on traffic)	Minimum dirt, road factor, 155 of this report)	Equivalent dirt miles one foot wide, 5 x factor. (See page 156 of this report)	Cost per E. D. M. 6/12
ROCKLAND COUNTY												
(Data for years 1931-32-33, 3.69 persons per car)												
	From State reports											
Clarkstown	10,188	9,346	2,539	2,836.80	\$173,817.37	\$61.25	15,400	42.1	\$14.39	.657	1,800	\$26.60
Haverstraw	6,795	3,148	*236.40	4,457.20	28,827.60	63.16	27,500	7.2	33.37	1.325	1,096	41.60
Orange town	18,020	8,408	*138.12	1,657.44	136,304.80	83.25	24,500	59.1	15.02	.886	1,135	12.09
Ramapo	16,321	5,690	*183.18	2,108.16	182,815.33	83.25	10,323	36.0	23.29	1.068	2,340	78.10
Stony Point	3,458	3,458	*64.80	777.60	43,232.75	55.53	12,200	17.1	26.16	1.195	930	46.60
	+ cities											
	29,549											
ST. LAWRENCE COUNTY												
(Data for years 1931-32-33, 3.96 persons per car)												
	From State reports											
Brasher	1,706	1,706	430	4,105.44	\$48,194.81	\$11.75	4,612	.....	\$24.15	1.103	4,540	\$10.78
Canton	6,795	3,680	*552.38	4,419.04	75,281.01	17.00	6,312	1.6	24.53	1.121	4,950	15.38
Clare	227	227	574	1,276.80	17,767.20	14.00	26,050	.....	34.87	1.594	2,035	8.77
Clifton	1,291	1,291	326	1,250.56	32,335.91	25.50	6,675	.....	25.18	1.150	1,440	22.20
Colton	986	986	249	2,329.92	43,817.58	19.50	2,569	.....	23.12	1.059	2,365	18.43
DeKalb	2,346	2,042	507	3,668.40	36,662.39	10.00	4,894	.....	24.29	1.116	4,070	9.00
DePeyster	805	805	*200.46	1,603.68	21,515.74	13.50	4,306	.....	23.99	1.094	1,755	12.35
Edwards	1,399	887	210	2,392.24	27,402.36	11.75	3,131	.....	23.41	1.071	2,520	10.95
Fine	1,053	1,053	266	2,292.00	44,217.44	19.25	3,575	.....	23.63	1.080	2,478	17.80
Fowler	1,608	1,608	*306.77	2,454.16	46,818.61	19.00	6,612	.....	25.15	1.149	2,820	16.55
Gouverneur	5,512	1,497	*402.22	3,217.76	56,247.95	15.44	3,453	4.4	22.65	1.038	3,339	14.79

Hammond.....	1,338	974	246	*288.63	2,149.04	55,340.37	25.75	4,478	24.08	1,100	2,360	23.40
Heron.....	1,356	829	204	*256.90	2,055.20	35,174.65	17.12	3,025	23.31	1,067	2,190	16.05
Hopkinton.....	1,046	1,046	264	*279.24	2,233.92	29,448.69	13.25	4,766	24.22	1,109	2,478	11.95
Lawrence.....	1,526	1,526	388	*292.18	2,337.44	43,734.57	18.75	4,084	24.18	1,103	2,578	17.00
Lisbon.....	2,642	2,642	699	*703.89	5,631.12	74,114.05	13.12	4,412	24.07	1,101	6,200	11.91
Louville.....	1,355	1,355	342	*207.66	1,661.28	28,278.92	15.11	3,356	23.62	1,075	1,790	14.05
Macomb.....	953	953	240	*315.12	2,520.96	16,230.04	6.50	3,200	23.44	1,072	2,710	6.05
Madrid.....	1,388	1,388	350	*279.68	2,237.44	26,566.67	11.88	6,019	24.87	1,138	2,540	10.44
Masena.....	12,029	1,392	351	*290.41	2,323.28	45,564.74	18.47	5,080	24.34	1,111	2,580	16.60
Morrison.....	1,658	386	386	*248.66	1,989.28	36,816.70	16.56	5,656	23.68	1,081	2,150	15.30
Norfolk.....	3,047	3,047	760	*272.42	2,179.36	42,638.74	17.33	8,583	25.99	1,188	2,580	14.61
Oswegatchie.....	2,269	427	427	*422.01	3,376.08	42,377.66	12.50	3,534	23.70	1,083	3,650	11.55
Parishville.....	1,284	1,284	324	*413.60	3,308.80	45,637.28	13.88	4,335	24.05	1,100	3,640	12.60
Piercefield.....	1,330	1,330	336	94.80	3,758.40	30,886.25	40.62	9,262	28.47	1,210	917	33.68
Pierpont.....	1,379	1,379	348	407.30	3,258.40	51,474.60	15.75	4,381	28.03	1,100	3,579	14.32
Piscataway.....	570	570	141	204.27	1,634.16	23,006.95	14.12	7,400	23.55	1,075	1,755	13.15
Rodam.....	8,880	2,884	795	*283.55	2,268.48	41,403.42	62.40	7,456	23.57	1,168	2,548	53.50
Roselle.....	790	729	182	*251.93	2,015.44	39,520.03	19.75	3,603	23.64	1,081	2,280	18.33
Russell.....	1,585	1,585	400	*523.92	4,207.36	47,419.76	11.23	4,048	24.05	1,101	4,640	10.21
Stockholm.....	2,253	2,253	570	569.99	4,559.82	59,760.27	13.12	4,360	23.02	1,089	5,050	11.95
Waddington.....	1,709	1,050	260	303.13	2,425.04	30,798.75	12.62	3,866	23.77	1,084	2,650	11.64
+ cities	46,143											
90,960												

SCHENECTADY COUNTY

(Data for years 1929-31-32-33, 4.2 persons per car)

Duanesburg.....	1,937	1,565	372	241.78	1,934.24	\$87,994.79	\$45.50	3,931	\$23.81	1,090	2,109	\$41.70
Glenville.....	12,069	4,682	1,100	152.34	1,218.72	97,513.30	80.12	6,538	25.11	1,149	1,400	*69.90
Niskayuna.....	4,931	4,931	1,170	*45.42	363.36	93,621.44	255.00	10,988	16.66	.762	276	329.00
Princeton.....	472	472	112	42.92	343.36	44,082.55	127.60	905	22.29	1,019	340	*125.00
Rotterdam.....	9,920	9,920	2,360	161.59	1,292.72	85,591.60	66.25	16,125	29.90	1,369	1,769	48.49
+ cities	21,520											
125,021												

* Omitted from least squares computation.

† 1934 county figures.

ORLEANS COUNTY

(Data for years 1931-32-33, 3.18 persons per car)

	5,994	1,301	409	91.07	819.63	\$31,374.01	\$38.22	6,305		1,140	934	\$34.10
Albion.....	1,686	1,686	530	231.26	2,051.31	40,610.48	19.22	6,600		1,150	2,400	16.72
Barre.....	1,699	1,699	533	197.29	1,776.61	43,655.26	27.44	5,366		1,121	1,990	24.48
Carlton.....	1,224	1,224	385	160.32	1,443.28	33,315.30	33.00	6,389		1,149	1,660	20.03
Clarendon.....	1,702	1,517	477	80.91	728.19	24,594.15	33.77	5,533		1,127	1,820	29.99
Gaines.....	1,311	1,311	413	115.04	1,035.36	32,272.23	31.11	5,044		1,129	1,169	27.60
Kendall.....	2,693	2,693	846	106.32	1,956.88	17,086.24	18.00	8,655		1,192	1,142	15.10
Murray.....	3,251	2,308	725	174.54	1,570.86	50,757.37	32.33	7,190		1,164	1,829	27.80
Ridgeway.....	3,946	1,635	515	176.56	1,589.04	24,541.10	15.44	6,022		1,139	1,818	13.89
Shelby.....	1,914	1,206	378	153.90	1,335.10	29,116.65	21.00	5,755		1,131	1,569	18.60
+ cities		16,580										
28,795												

All unpaved roads

\$29.99

PUTNAM COUNTY

(Data for years 1931-32-33, 1.86 persons per car)

	3,434	3,434	1,840	216.29	1,946.34	\$153,942.00	\$79.22	25,567		1,369	2,660	\$57.90
Carmel.....	1,770	1,770	414	219.98	1,978.82	84,553.44	42.89	6,039		1,132	2,240	37.80
Kent.....	1,196	1,196	645	128.76	1,153.74	34,752.29	29.89	9,122		1,181	1,969	28.80
Phillipstown.....	3,982	1,728	928	187.82	1,690.38	63,360.66	37.44	10,456		1,209	2,041	33.90
Putnam Valley.....	859	859	461	189.37	1,704.33	75,559.09	44.44	8,133		1,176	2,003	37.80
Southeast.....	3,503	1,839	987	163.43	1,470.87	79,224.62	53.89	11,522		1,230	1,810	43.70
+ cities		9,826										
13,744												

29.4

\$29.96

RENSELAER COUNTY

(Data for years 1931-32-33, 4.5 persons per car)

	1,359	1,359	303	188.60	2,074.60	\$32,185.85	\$16.45	3,618		1,081	2,240	\$15.20
Bedin.....	3,949	3,949	881	230.60	2,536.60	68,534.96	27.00	5,845		1,130	2,960	23.90
Brunswick.....	3,267	3,267	729	76.31	839.41	45,742.00	54.54	5,627		1,129	945	43.40
East Greenbush.....	633	633	141	187.60	2,063.60	31,977.37	15.49	1,783		1,040	2,150	14.89
Grafton.....	7,026	2,271	506	266.00	2,926.00	69,490.00	23.72	3,338		1,075	3,141	22.00
Hoosick.....	3,020	1,350	301	293.46	3,223.06	66,841.73	20.72	2,454		1,068	3,440	22.10
Nassau.....	2,215	2,215	494	69.05	759.55	29,047.80	38.18	3,486		1,078	3,440	35.40
North Greenbush.....	976	1,970	218	154.10	1,695.10	29,712.08	17.54	2,139		1,049	1,778	16.72
Petersburg.....	1,849	1,849	412	372.79	4,100.69	72,884.81	17.77	3,020		1,069	4,390	16.60
Piston.....	2,426	1,164	250	139.68	1,539.56	26,612.46	17.31	4,031		1,081	1,665	16.00
Poestenkill.....	2,022	2,022	455	217.33	2,398.13	88,900.91	37.08	4,431		1,100	2,635	33.70
Sand Lake.....	3,006	2,451	546	240.77	3,648.47	79,016.31	29.87	4,854		1,110	2,940	26.90
Schaghticoke.....	4,639	3,133	699	362.67	3,689.37	112,726.15	28.21	4,245		1,095	4,360	25.80
Schoharie.....	1,093	1,093	244	212.93	2,343.23	52,881.19	22.54	2,451		1,058	2,480	21.35
Steplentown.....		27,682										
+ cities												
119,781												

All unpaved roads

\$23.65

CLASSIFICATION OF TOWNS AND COUNTIES, NEW YORK STATE

TABLE VIII

CLASSIFICATION OF TOWNS IN NEW YORK STATE

I. Towns Automatically in the First Class

A. All towns in Westchester County

<i>Town</i>	<i>Population</i>
1. Cortlandt.....	26,492
2. Eastchester.....	20,340
3. Greenburgh.....	35,821
4. Harrison.....	10,195
5. Mamaroneck.....	19,040
6. Mount Pleasant.....	20,944
7. Ossining.....	17,724
8. Pelham.....	11,851
9. Rye.....	37,495
10. Bedford.....	8,653
11. Lewisboro.....	1,427
12. New Castle.....	6,792
13. North Castle.....	2,540
14. North Salem.....	1,128
15. Poundridge.....	602
16. Scarsdale.....	9,690
17. Somers.....	1,514
18. Yorktown.....	2,724

B. All other Towns Containing a Population of 10,000 or more except Towns in Broome and Suffolk Counties

<i>Town</i>	<i>County</i>	<i>Population</i>
1. Colonie.....	Albany.....	17,468
2. Poughkeepsie.....	Dutchess.....	12,707
3. Amherst.....	Erie.....	13,181
4. Cheektowaga.....	Erie.....	20,849
5. Hamburg.....	Erie.....	13,058
6. Lancaster.....	Erie.....	15,260
7. Tonawanda.....	Erie.....	25,006
8. West Seneca.....	Erie.....	10,401
9. Malone.....	Franklin.....	11,798
10. German Flats.....	Herkimer.....	13,923
11. Herkimer.....	Herkimer.....	12,327
12. Greece.....	Monroe.....	12,113
13. Irondequoit.....	Monroe.....	18,024
14. Hempstead.....	Nassau.....	186,735
15. North Hempstead.....	Nassau.....	62,202
16. Oyster Bay.....	Nassau.....	36,869
17. Whitestown.....	Oneida.....	11,818
18. Geddes.....	Onondaga.....	10,210
19. Salina.....	Onondaga.....	10,117
20. Clarkstown.....	Rockland.....	10,188
21. Haverstraw.....	Rockland.....	11,603
22. Ramapo.....	Rockland.....	16,321
23. Orangetown.....	Rockland.....	18,029
24. Massena.....	St. Lawrence.....	12,029
25. Glenville.....	Schenectady.....	12,069
26. Arcadia.....	Wayne.....	10,051

TABLE VIII (Continued)

CLASSIFICATION OF TOWNS IN NEW YORK STATE

II. *Second Class Towns*A. *All towns in Broome and Suffolk counties*B. *All other towns of less than 10,000 population (outside Westchester county)*C. *Second class towns which may become first class:*(1) *Towns with population over 5,000*

<i>Town</i>	<i>County</i>	<i>Population</i>
1. Bethlehem.....	Albany.....	7,160
2. Wellsville.....	Allegany.....	6,909
3. Union.....	Broome.....	42,579
4. Ellicott.....	Chautauqua.....	8,237
5. Hanover.....	Chautauqua.....	5,993
6. Pomfret.....	Chautauqua.....	8,062
7. Elmira.....	Chemung.....	5,084
8. Horseheads.....	Chemung.....	8,420
9. Southport.....	Chemung.....	5,421
10. Walton.....	Delaware.....	5,111
11. Aurora.....	Erie.....	6,875
12. Moriah.....	Essex.....	6,191
13. North Elba.....	Essex.....	6,472
14. Ticonderoga.....	Essex.....	5,105
15. Altamont.....	Franklin.....	6,097
16. Harrietstown.....	Franklin.....	6,856
17. LeRoy.....	Genesee.....	6,007
18. Catskill.....	Greene.....	8,200
19. Frankfort.....	Herkimer.....	6,918
20. Wilna.....	Jefferson.....	7,322
21. North Dansville.....	Livingston.....	5,310
22. Lenox.....	Madison.....	5,887
23. Brighton.....	Monroe.....	9,065
24. Perinton.....	Monroe.....	9,854
25. Pittsford.....	Monroe.....	7,192
26. Kirkland.....	Oneida.....	5,059
27. New Hartford.....	Oneida.....	7,121
28. De Witt.....	Onondaga.....	9,536
29. Manlius.....	Onondaga.....	7,620
30. Onondaga.....	Onondaga.....	5,826
31. Manchester.....	Ontario.....	5,882
32. Cornwall.....	Orange.....	5,067
33. Goshen.....	Orange.....	5,182
34. Highlands.....	Orange.....	7,057
35. Montgomery.....	Orange.....	8,072
36. Newburgh.....	Orange.....	5,072
37. Warwick.....	Orange.....	8,017
38. Albion.....	Orleans.....	5,994
39. Ridgeway.....	Orleans.....	6,068
40. Hoosick.....	Rensselaer.....	7,026
41. Canton.....	St. Lawrence.....	6,795
42. Gouverneur.....	St. Lawrence.....	5,512
43. Potsdam.....	St. Lawrence.....	8,880
44. Milton.....	Saratoga.....	5,672
45. Waterford.....	Saratoga.....	5,667
46. Rotterdam.....	Schenectady.....	9,920
47. Seneca Falls.....	Seneca.....	7,166
48. Bath.....	Steuben.....	7,843
49. Babylon.....	Suffolk.....	19,291
50. Brookhaven.....	Suffolk.....	28,291
51. Huntington.....	Suffolk.....	25,582
52. Islip.....	Suffolk.....	33,194
53. Smithtown.....	Suffolk.....	11,855

TABLE VIII (Concluded)

CLASSIFICATION OF TOWNS IN NEW YORK STATE

II. *Second Class Towns — (Concluded)*

- A. *All towns in Broome and Suffolk counties*
 B. *All other towns of less than 10,000 population (outside Westchester county)*
 C. *Second class towns which may become first class:*
 (1) *Towns with population over 5,000*

<i>Towns</i>	<i>County</i>	<i>Population</i>
54. Southampton.....	Suffolk.....	15,341
55. Southold.....	Suffolk.....	11,669
56. Easthampton.....	Suffolk.....	6,569
57. Riverhead.....	Suffolk.....	7,956
58. Liberty.....	Sullivan.....	6,967
59. Thompson.....	Sullivan.....	5,950
60. Barton.....	Tioga.....	7,219
61. Owego.....	Tioga.....	7,804
62. Saugerties.....	Ulster.....	8,752
63. Wawarsing.....	Ulster.....	7,437
64. Fort Edward.....	Washington.....	5,841
65. Granville.....	Washington.....	5,806
66. Kingsbury.....	Washington.....	8,094
67. Whitehall.....	Washington.....	5,975
68. Lyons.....	Wayne.....	5,072
69. Sodus.....	Wayne.....	5,003
70. Perry.....	Wyoming.....	5,086
71. Milo.....	Yates.....	6,561

(2) *Towns with assessed valuation of \$10,000,000 or over, in 1932 and 1933:*

1. Webb.....	Herkimer.....	1,785
2. Tuxedo.....	Orange.....	2,606

(3) *Towns adjoining a city having a population of 300,000 or more:*

- Gates, Monroe county, adjoins Rochester, and has a population of 3,634.
- Chili, Monroe county, adjoins Rochester, and has a population of 2,493.

Total number of second class towns which may become first class, 75.

TABLE IX
COUNTIES CLASSIFIED ON BASIS OF GOVERNMENTAL EXPENDITURES,
RELATED TO POPULATION, AND CITIES WITH OVER
25% OF COUNTY POPULATION

COUNTY	Governmental cost payments	Population	Cities having over 25 per cent of the population in their counties
<i>Group A. (Expenditures over \$3 million)</i>			
1. Westchester.....	\$11,824,003 19	520,947	Yonkers
2. Nassau.....	9,085,916 91	303,053	Hempstead, town
3. Erie.....	8,906,913 63	762,408	Buffalo
4. Monroe.....	5,881,991 89	423,881	Rochester
5. Onondaga.....	3,490,839 40	291,606	Syracuse
<i>Group B. (Expenditures \$1,000,-000 to \$3,000,000)</i>			
1. Suffolk.....	2,376,691 90	161,055	
2. Albany.....	2,350,720 61	211,953	Albany
3. Oneida.....	2,151,730 82	198,763	Utica
4. Broome.....	1,544,755 03	147,022	Binghamton
5. Rensselaer.....	1,862,474 85	119,781	Troy
6. Schenectady.....	1,219,908 87	125,021	Schenectady
7. Niagara.....	1,198,803 11	149,329	Niagara Falls
8. Orange.....	1,094,259 08	130,383	
9. Chautauqua.....	1,085,036 29	126,457	Jamestown
10. Dutchess.....	1,049,157 32	105,462	Poughkeepsie
11. Cattaraugus.....	1,001,006 01	72,398	Olean
<i>Group C. (Expenditures \$500,000 to \$1,000,000)</i>			
1. Jefferson.....	938,500 12	83,274	Watertown
2. Herkimer.....	885,788 46	64,006	
3. St. Lawrence.....	871,357 45	90,960	
4. Oswego.....	810,897 08	69,645	Oswego
5. Steuben.....	788,870 15	82,671	
6. Saratoga.....	777,671 39	63,314	
7. Rockland.....	752,759 67	59,599	Orangetown, Ramapo, towns
8. Chemung.....	741,090 36	74,680	Elmira
9. Ulster.....	706,199 44	80,155	Kingston
10. Columbia.....	701,308 53	41,617	Hudson
11. Ontario.....	688,526 13	54,276	Geneva
12. Washington.....	658,097 28	46,482	
13. Cayuga.....	607,024 64	64,751	Auburn
14. Warren.....	569,961 32	34,174	Glens Falls
15. Montgomery.....	567,593 14	60,076	Amsterdam
16. Chenango.....	550,227 34	34,665	
17. Livingston.....	535,058 06	37,560	
18. Franklin.....	518,766 68	45,694	Malone, town
<i>Group D. (Under \$500,000)</i>			
1. Madison.....	459,549 33	39,790	Oneida
2. Cortland.....	453,998 25	31,709	Cortland
3. Essex.....	452,869 89	33,959	
4. Sullivan.....	452,345 42	35,272	
5. Delaware.....	447,421 74	41,163	
6. Clinton.....	446,542 90	46,687	Plattsburg
7. Allegany.....	443,891 17	38,025	
8. Otsego.....	443,377 77	46,710	Oneonta
9. Fulton.....	428,970 37	46,560	Gloversville
10. Lewis.....	416,044 98	23,447	
11. Wyoming.....	398,688 29	28,764	
12. Wayne.....	393,412 61	49,995	
13. Tompkins.....	391,739 23	41,480	Ithaca
14. Genesee.....	358,650 92	44,468	Batavia
15. Putnam.....	335,709 67	13,744	Philipstown, town
16. Greene.....	318,238 40	25,808	Catskill, town
17. Orleans.....	303,110 75	28,795	
18. Tioga.....	290,649 38	25,480	Barton, Owego, towns
19. Schoharie.....	261,483 99	19,667	
20. Seneca.....	228,738 68	24,983	Seneca Falls, village, town
21. Schuyler.....	197,854 41	12,909	
22. Yates.....	184,900 36	16,848	{ Milo, town Penn Yan, village
23. Hamilton.....	137,209 84	3,929	Indian Lake, Long Lake, towns

Thirteen out of twenty-nine cities with over twenty-five per cent of county population, fall in Groups A and B. Of the five counties in Group A spending the most money and having the largest population, four contain such cities. Of the eleven Group B counties spending from one to three million dollars, and with population next in order to Group A, nine contain such cities.

TABLE X
COUNTIES CLASSIFIED ON BASIS OF POPULATION, AND RELATED TO
THEIR GOVERNMENTAL EXPENDITURES

COUNTY	Population	Group and number* on basis of governmental expenditures
<i>Population over 100,000</i>		
1. Erie.....	762,408	A 3
2. Westchester.....	520,947	A 1
3. Monroe.....	423,881	A 4
4. Nassau.....	303,053	A 2
5. Onondaga.....	291,606	A 5
6. Albany.....	211,953	B 2
7. Oneida.....	198,763	B 3
8. Suffolk.....	161,055	B 1
9. Niagara.....	149,329	B 7
10. Broome.....	147,022	B 4
11. Orange.....	130,383	B 8
12. Chautauqua.....	126,457	B 9
13. Schenectady.....	125,021	B 6
14. Rensselaer.....	119,781	B 5
15. Dutchess.....	105,462	B 10
<i>Population less than 100,000</i>		
1. St. Lawrence.....	90,960	C 3
2. Jefferson.....	85,274	C 1
3. Steuben.....	82,671	C 5
4. Ulster.....	80,155	C 9
5. Chemung.....	74,680	C 8
6. Cattaraugus.....	72,398	B 11
7. Oswego.....	69,645	C 4
8. Cayuga.....	64,751	C 13
9. Herkimer.....	64,006	C 2
10. Saratoga.....	63,314	C 6
11. Montgomery.....	60,076	C 15
12. Rockland.....	59,599	C 7
13. Ontario.....	54,276	C 11
14. Wayne.....	49,995	D 12
15. Otsego.....	46,710	D 8
16. Clinton.....	46,687	D 6
17. Fulton.....	46,560	D 9
18. Washington.....	46,482	C 12
19. Franklin.....	45,694	C 18
20. Genesee.....	44,468	D 14
21. Columbia.....	41,617	C 10
22. Tompkins.....	41,490	D 13
23. Delaware.....	41,163	D 5
24. Madison.....	39,790	D 1
25. Allegany.....	38,025	D 7
26. Livingston.....	37,560	C 17
27. Sullivan.....	35,272	D 4
28. Chenango.....	34,665	C 16
29. Warren.....	34,174	C 14
30. Essex.....	33,959	D 3
31. Cortland.....	31,709	D 2
32. Orleans.....	28,795	D 17
33. Wyoming.....	28,764	D 11
34. Greene.....	25,808	D 16
35. Tioga.....	25,480	D 18
36. Seneca.....	24,983	D 20
37. Lewis.....	23,447	D 10
38. Schoharie.....	19,667	D 19
39. Yates.....	16,848	D 22
40. Putnam.....	13,744	D 15
41. Schuyler.....	12,909	D 21
42. Hamilton.....	3,929	D 23

* See Table VI.

AN ANALYSIS OF THE TAXABLE PROPERTY IN 26 NEW YORK TOWNS IN 1932¹

A study was made in the spring of 1933 to determine the proportion of the different types of property constituting the tax base in the governmental units of Montgomery and Broome counties. After formulating a system of classification of taxable property, the problem was to determine the absolute and relative amounts of different types of property in the towns and school districts in Montgomery and Broome counties. Cities were not included in the study.

The classification of types of property in this study made use of the three following divisions, "classified land," "public utilities," and "other property." "Classified land" included all parcels of more than five acres not located in cities or incorporated villages and not devoted to an industrial use, such as manufacturing or quarrying. "Classified land" included five land classes, which were distinguished by the intensity of present and probable future uses of the land to which they apply.² "Public utilities" applies to all the properties of companies designated as "Public Service Corporations" in town assessment rolls. "Public utility" properties include both real and special franchise property. The subdivisions of "public utilities" are believed to be self-explanatory. "Other property" includes all property not falling under the general headings of "classified land" or "public utilities." "Other property" is divided in "parcels of less than five acres," "industrials and corporations" and "state forest lands." "Parcels of less than five acres" include all parcels of land of less than five acres which are owned by unincorporated interests and which are not used for industrial purposes. Such parcels may or may not include buildings. "Industrials and corporations" refer to properties used for industrial purposes such as processing, manufacturing, quarrying, and the like, whether or not they are owned by incorporated interests. In addition, this type of property includes all property owned by incorporated companies such as real estate and other trading companies.³

¹ Analysis by C. N. Lane in *Farm Economics*, Number 82, August, 1933.

² For definitions of the 5 land classes and an account of the procedure of land classification see, Lewis, A. B., "Present and Probable Future Uses of Land in Tompkins County." *Farm Economics*, Number 77, July, 1932.

³ It is realized that this class of property is not homogeneous, but further discrimination was not deemed feasible since the functional purposes of property in this class were not clearly indicated in many assessment rolls. Moreover, the constituents of this class taken individually do not make up an important part of the tax base in most towns.

Variations in the Tax Base

Personal property is not included in this study. Personal property was assessed in only six of the twenty-six towns in Montgomery and Broome counties. In no town did the assessed value of personal property exceed 0.3 per cent of the total of other taxable property. In this study the totals for taxable property do not include the value of churches, schools, cemeteries, bridges and other totally exempt properties. Certain other properties are partially exempt from taxes; for example, property of members of the clergy to a value of \$1,500, and property purchased with pension money to a value of \$5,000 are exempt from most taxes.⁴

Montgomery and Broome Counties

The twenty-six towns included in this study showed certain important differences in the makeup of their taxable property as between the two counties. Of the total taxable property in the towns in Montgomery county, 28.2 per cent was "classified land" as compared with 14.8 per cent for the towns in Broome county (Tables XI and XII). This difference was found chiefly in the per cent that land in Classes III and IV was of the total of taxable property. Public utilities in Montgomery county also made up a larger percentage of the tax base than in Broome county. In Montgomery county, 29.5 per cent of the tax base was made up of public utility property as compared with 11.7 per cent in Broome county. As might be expected, Broome county had a relatively high proportion of its taxable property in the class of "other property." Both "parcels of less than five acres" and properties designated as industrial and corporation properties constituted a markedly larger part of the tax base in Broome county than in Montgomery county. Accordingly, "other property" made up 73.5 per cent of the tax base in the towns of Broome county as compared to 42.3 per cent in the towns of Montgomery county.

⁴ See New York Tax Law.

TABLE XI
PERCENTAGE DIVISION OF THE TAX BASE ACCORDING TO PROPERTY
TYPES, FOR 10 TOWNS IN MONTGOMERY COUNTY, NEW YORK, 1932

TYPE OF PROPERTY	TOWN OF										Per cent for all towns in county
	Amster- dam	Cana- joharie	Charles- ton	Florida	Glen	Minden	Mohawk	Palatine	Root	St. Johns- ville	
<i>Classified land</i>											
Land class I.....	0.2	0.2	11.3	0.6	0.1	1.4	0.3	2.7	1.7	0.8	0.2
Land class II.....	12.6	12.2	37.2	19.2	3.1	10.0	0.8	16.6	6.9	5.2	1.7
Land class III.....	6.7	9.6	34.5	9.4	24.6	20.3	15.6	13.5	44.7	8.9	14.4
Land class IV.....			2.3				7.3		17.6		11.9
Land class V.....											
Total classified land.....	19.5	22.0	85.3	29.2	41.6	31.7	24.0	32.8	70.9	14.9	28.2
<i>Public utilities</i>											
Telephone and telegraph companies.....	1.5	1.1	1.3	4.8	2.5	3.6	8.8	5.0	2.2	1.1	3.3
Light, heat, and power companies.....	6.6	5.6	1.8	52.3	1.8	3.1	5.0	2.8	0.6	4.8	10.4
Railroad companies.....	22.9	3.8		7.9	19.4	6.1	29.0	26.2	18.6	18.4	15.4
Water companies.....	0.8							2.8			0.4
Pipe line companies.....											
Total public utilities.....	31.8	10.5	3.1	65.0	23.7	12.8	42.8	36.8	21.4	24.3	29.5
<i>Other property</i>											
Parcels of less than 5 acres.....	40.1	48.2	9.8	5.0	29.7	47.9	28.3	28.7	7.4	50.1	34.6
Industrials and corporations.....	8.5	19.3		0.8	5.0	7.6	4.9	1.6	0.3	10.7	7.7
State forest lands.....			1.8								†
Total other property.....	48.6	67.5	11.6	5.8	34.7	55.5	33.2	30.3	7.7	60.8	42.3
Total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Full value of taxable property (000 omitted).....	\$4,723	\$5,932	\$393	\$4,479	\$2,171	\$4,969	\$3,835	\$3,919	\$1,231	\$3,823	\$35,475

† Less than 0.1 per cent.

Individual Towns in Montgomery and Broome Counties

The differences in the makeup of the tax base in the towns of Montgomery county as compared with the towns of Broome county can be further investigated by examining the important differences in the proportion of the types of taxable property in the individual towns of these counties. In the towns of Montgomery county "classified land" constituted a varying proportion of the tax base (Table XI). "Classified land" made up 85.3 per cent of the tax base in the town of Charleston as compared to 14.9 per cent in the town of St. Johnsville.

"Public utility" properties in the individual towns of Montgomery county varied widely in relation to the total taxable property. In Florida, "public utility" properties formed 65 per cent of the tax base,⁵ and in Charleston, only 3.1 per cent (Table XI). The remaining eight towns of Montgomery county were included in the range from 10.5 per cent to 42.8 per cent. In general, high percentages of "public utilities" were found in the towns in which the New York Central and West Shore Railroads have important properties.

In the towns of Montgomery county, "other property" showed considerable variation in the percentages of total taxable property it constituted. The extremes were found in Canajoharie, where "other property" represented 67.5 per cent of the tax base, and in Florida where this classification included only 5.8 per cent of the tax base. The remaining towns also showed considerable variation (Table XI). These differences were usually due to differences in the percentages of "parcels of less than five acres," although industrials and corporations formed an important part of the tax base in Canajoharie.⁶ Usually "other property" assumed an important position in the tax base of towns which included one or more incorporated villages.

In the towns of Broome county, "classified land" constituted a varying proportion of the tax base (Table XII). "Classified land" made up 69.2 per cent of the tax base in the town of Nanticoke, compared with 2.2 per cent in the town of Union. Thirteen towns in Broome county were included in the range from 29.7 per cent to 56.3 per cent. The differences were accounted for chiefly by the varying importance of land in Classes III and IV.

⁵ A large central power plant of the New York Power and Light Corporation is located in the town of Florida.

⁶ This is due to the fact that several plants of the Beech-nut Packing Company are located in the town of Canajoharie.

TABLE XII

PERCENTAGE DIVISION OF THE TAX BASE ACCORDING TO PROPERTY TYPES, FOR 16 TOWNS IN BROOME COUNTY, NEW YORK, 1932

TYPE OF PROPERTY	TOWN OF								
	Barker	Binghamton	Cheango	Colesville	Conklin	Dickinson	Fenton	Kirkwood	Lisle
<i>Classified land</i>									
Land class I.....	7.4	1.0	0.2	2.8	1.0	.....	0.3	1.3	2.1
Land class II.....	9.4	12.7	3.4	8.6	1.2	0.1	2.8	2.8	5.2
Land class III.....	27.9	41.4	23.2	27.7	7.0	6.8	24.7	34.8	34.4
Land class IV.....	11.6	0.9	5.3	10.4	20.5	.....	4.1	9.3	9.4
Land class V.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total classified land.....	56.3	56.0	32.1	49.5	29.7	6.9	31.9	48.2	51.1
<i>Public utilities</i>									
Telephone and telegraph companies.....	6.2	5.4	2.9	0.9	1.7	1.1	0.9	2.7	7.2
Light, heat, and power companies.....	1.7	10.3	6.3	6.1	2.9	3.3	3.2	2.0	6.0
Railroad companies.....	22.3	.....	14.9	24.5	38.2	2.8	9.8	23.9	12.3
Water companies.....	.....	.....	.....	0.2	.....	.....	.....	.....	1.2
Pipe line companies.....	.....	2.6	.....	.....	.....	.....	.....	.....	.....
Total public utilities.....	30.2	18.3	24.1	31.7	42.8	7.2	13.9	28.6	28.8
<i>Other property</i>									
Parcels of less than 5 acres.....	12.7	25.6	41.6	15.2	26.4	82.1	43.4	22.4	17.5
Industrials and corporations.....	0.8	0.1	2.2	3.6	1.1	3.8	10.8	0.8	2.6
State forest lands.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total other property.....	13.5	25.7	43.8	18.8	27.5	85.9	54.2	23.2	20.1
Total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Full value of taxable property (000 omitted).....	\$1,042	\$809	\$2,745	\$3,085	\$2,706	\$4,485	\$3,375	\$1,805	\$1,303

TYPE OF PROPERTY	TOWN OF							Per cent for all towns in county
	Maine	Nanticoke	Sanford	Triangle	Union	Vestal	Wind-sor	
<i>Classified land</i>								
Land class I.....	2.6	14.6	5.4	3.7	.....	1.2	8.1	0.9
Land class II.....	9.4	8.5	4.7	6.0	0.1	3.0	11.4	1.7
Land class III.....	51.6	46.1	24.0	26.8	2.1	34.9	19.4	10.0
Land class IV.....	3.3	.....	.....	6.8	.....	.....	15.6	2.2
Land class V.....	.....	.....	.....	.....	.....	.....	.....	.....
Total classified land.....	66.9	69.2	34.1	43.3	2.2	39.1	54.5	14.8
<i>Public utilities</i>								
Telephone and telegraph companies.....	2.9	10.1	2.5	0.8	0.6	2.0	1.3	1.2
Light, heat, and power companies.....	9.9	10.3	3.4	3.0	3.2	6.1	1.7	3.7
Railroad companies.....	.....	.....	14.0	5.6	1.4	14.7	18.1	6.2
Water companies.....	.....	.....	1.2	1.3	0.7	.....	.....	0.5
Pipe line companies.....	1.6	6.8	.....	.....	.....	0.4	.....	0.1
Total public utilities.....	14.4	27.2	21.1	10.7	5.9	23.2	21.1	11.7
<i>Other property</i>								
Parcels of less than 5 acres.....	16.8	3.6	38.6	39.1	65.5	37.0	22.2	55.3
Industrials and corporations.....	1.9	.....	6.2	6.9	26.4	0.7	2.2	18.2
State forest lands.....	.....	.....	.....	.....	.....	.....	.....	.....
Total other property.....	18.7	3.6	44.8	46.0	91.9	37.7	24.4	73.5
Total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Full value of taxable property (000 omitted).....	\$1,236	\$365	\$2,663	\$1,109	\$59,916	\$3,707	\$2,445	\$92,796

In the towns of Broome county, "public utility" properties ranged from 5.9 per cent of the tax base in Union to 42.8 per cent in Conklin (Table XII). As in Montgomery county, high percentages of "public utilities" were generally found in the towns in which railroad company properties are extensive.

In the towns of Broome county, a considerable range was also found in the percentages that "other property" made of the total taxable property (Table XII). Whereas, 91.9 per cent of the

TABLE XIII
PERCENTAGE DIVISION OF THE TAX BASE ACCORDING TO PROPERTY
TYPES, 9 SCHOOL DISTRICTS IN THE TOWN OF GLEN,
MONTGOMERY COUNTY, NEW YORK, 1932

TYPE OF PROPERTY	SCHOOL DISTRICT NUMBER									Per cent for town	Per cent for all towns in county
	1	2*	3*	4	5	6	7*	8	9*		
<i>Classified land</i>											
Land class I.....							0.4			0.1	0.2
Land class II.....	6.5	5.8			22.8		13.3	0.3	15.7	3.1	1.7
Land class III.....	1.8		26.4	1.4	38.4		71.8	14.2	79.8	13.8	14.4
Land class IV.....	25.3	89.3	9.5	10.7	35.2	99.0	13.0	46.2		24.6	11.9
Land class V.....											
Total classified land.....	33.6	95.1	35.9	12.1	96.4	99.0	98.5	60.7	95.5	41.6	28.2
<i>Public utilities</i>											
Telephone and telegraph companies.....	3.7	2.8	4.2	2.0	1.9	0.7	1.5	4.0	1.4	2.5	3.3
Light, heat, and power companies.....	3.0			2.4				3.2		1.8	10.4
Railroad companies.....	52.6		55.4	17.1						19.4	15.4
Water companies.....											
Pipe line companies.....											
Total public utilities.....	59.3	2.8	59.6	21.5	1.9	0.7	1.5	7.2	1.4	23.7	29.5
<i>Other property</i>											
Parcels of less than 5 acres.....	7.1	2.1	4.5	55.4	1.7	0.3		32.1	3.1	29.7	34.6
Industrials and corporations.....				11.0						5.0	7.7
State forest lands.....											†
Total other property.....	7.1	2.1	4.5	66.4	1.7	0.3		32.1	3.1	34.7	42.3
Total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Full value of taxable property (000 omitted).....	\$336	\$56	\$198	\$95.4	\$65	\$165	\$105	\$189	\$118	\$2,171	\$35,475

* School districts 2, 7 and 9 extend into the town of Charleston, Montgomery County.

† School district 3 extends into the town of Root, Montgomery County.

† Less than 0.1 per cent.

tax base was made up of "other property" in the town of Union, only 3.6 per cent of the tax base was so constituted in the town of Nanticoke. Thirteen of the remaining fourteen towns of Broome county were included in the range from 13.5 per cent to 54.2 per cent. As in Montgomery county, high percentages of other property were usually due to high percentages of "parcels of less than five acres" although "industrials and corporations" were important in the town of Union.⁷

⁷ The Endicott-Johnson Corporation, manufacturers of footwear, and several other large manufacturing concerns are located in the town of Union, Broome county.

Both "classified land" and "public utility" properties made up fairly uniform percentages of the tax base in many of the towns of both Montgomery and Broome counties. Contrary to expectations, however, "classified land" and "public utility" properties constituted a much larger percentage of the tax base in the Montgomery county towns as a whole, than in Broome county. This is explained by the fact that 64.6 per cent of the total taxable property in Broome county (excluding the city of Binghamton) was found in the town of Union, where 91.9 per cent of the tax base was represented by "other property."

School Districts in Individual Towns

The study of taxable property described in this report included the determination of the relative amounts of the different property types constituting the tax base in each of the school districts of the twenty-six towns covered. Generally speaking, the school district is the smallest and most localized of the formal governmental units. Separate consideration of this unit is justified because it has the distinct and important function of providing educational facilities. Although the makeup of the tax base was determined for every school district in the area studied, this report considers only the school districts of two representative towns, the town of Glen in Montgomery county and the town of Chenango in Broome county.⁸

In the nine school districts of the town of Glen, the percentage that "classified land" was of the total taxable property showed an extremely wide range (Table XIII). "Classified land" represented only 12.1 per cent of the tax base in school district 4 compared with 99.0 per cent in school district 6. Wide fluctuations in the amount of "classified land" seemed characteristic since the remaining 7 school districts occupied a range of from 33.6 per cent to 98.5 per cent. Land in Classes III and IV was most important in affecting the percentages of "classified land."

Fluctuations in the relative amounts of public utility properties in the tax base in the school districts of Glen further indicate that wide variation is characteristic, even in the case of school districts

⁸ The school districts included in Tables XIII and XIV are those in which the schoolhouse is located within the boundaries of the town in question. Some of these school districts extend into other adjoining towns and in the same way certain school districts with the schoolhouse situated in adjoining towns extend into the towns of Glen and Chenango. The property in the school districts shown in Tables XIII and XIV is completely represented and so may include parcels located in more than one town. Correspondingly, certain other parcels of property in the towns in question are not represented in these tables. It is important to remember that school districts cannot be considered as subdivisions of towns.

in a single town. Accordingly, "public utilities" made up only 0.7 per cent of the total taxable property in school district 6, but amounted to 59.6 per cent in school district 3 (Table XIII). High percentages of "public utilities" were generally due to relatively large amounts of railroad property.

As might be expected, "other property" also showed considerable variation in the school districts of the town of Glen. The extremes were found in school district 7, where "other property" was non-existent, and in school district 4 where "other property" represented 66.4 per cent of the tax base. The remaining seven school districts were included in the range from 1.7 to 32.1 per cent. High percentages of "other property" were generally due to high percentages of "parcels of less than 5 acres," although "industrials and corporations" were of some importance in school district 4.

There was wide variation in the types of taxable property in the school districts of the town of Chenango (Table XIV).

TABLE XIV

PERCENTAGE DIVISION OF THE TAX BASE ACCORDING TO PROPERTY TYPES, 12 SCHOOL DISTRICTS IN THE TOWN OF CHENANGO, BROOME COUNTY, NEW YORK, 1932

TYPE OF PROPERTY	SCHOOL DISTRICT NUMBER						
	1*	2	3	4*	6*	7	8
<i>Classified land</i>							
Land class I.....	4.2	.....	.....	.....	4.7	.....	.....
Land class II.....	23.6	12.9	0.8	7.2	0.4	0.3	.....
Land class III.....	58.5	48.0	81.5	45.2	41.0	22.2	24.0
Land class IV.....	.....	.....	.....	.....	.....	26.5	41.9
Land class V.....	.....	.....	.....	.....	.....	.....	.....
Total classified land..	86.3	60.9	82.3	52.4	46.1	49.0	65.9
<i>Public utilities</i>							
Telephone and telegraph companies.....	13.7	0.2	0.2	0.2	5.3	4.3	2.0
Light, heat, and power companies.....	.....	6.3	7.7	3.7	6.1	10.0	10.6
Railroad companies.....	.....	.....	.....	.....	33.4	24.6	15.8
Water companies.....	.....	.....	.....	.....	.....	.....	.....
Total public utilities..	13.7	6.5	7.9	3.9	44.8	38.9	28.4
<i>Other property</i>							
Parcels of less than 5 acres.....	.....	32.6	9.8	43.7	9.1	12.1	4.6
Industrials and corporations.....	.....	.....	.....	.....	.....	.....	1.1
State forest lands.....	.....	.....	.....	.....	.....	.....	.....
Total other property..	.....	32.6	9.8	43.7	9.1	12.1	5.7
Total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Full value of taxable property (000 omitted).....	\$55	\$130	\$83	\$111	\$89	\$154	\$157

TABLE XIV—(Continued)

**PERCENTAGE DIVISION OF THE TAX BASE ACCORDING TO PROPERTY
TYPES, 12 SCHOOL DISTRICTS IN THE TOWN OF CHENANGO,
BROOME COUNTY, NEW YORK, 1932**

TYPE OF PROPERTY	SCHOOL DISTRICT NUMBER					Per cent for town	Per cent for all towns in county
	9	10*	11	12*	13		
<i>Classified land</i>							
Land class I.....	.....	.....	.....	.....	.....	0.2	0.9
Land class II.....	.....	.....	0.4	25.6	12.7	3.4	7.7
Land class III.....	16.6	18.4	10.7	50.9	36.7	23.2	10.0
Land class IV.....	25.9	.....	.....	.....	.....	5.3	2.2
Land class V.....	.....	.....	.....	.....	.....	.....	.....
Total classified land.....	42.5	18.4	11.1	76.5	49.4	32.1	14.8
<i>Public utilities</i>							
Telephone and telegraph com- panies.....	5.5	1.8	0.2	17.6	12.9	2.9	1.2
Light, heat, and power companies	.....	5.0	4.4	0.8	37.7	6.3	3.7
Railroad companies.....	47.7	24.2	.....	.....	.....	14.9	6.2
Water companies.....	.....	.....	.....	.....	.....	.....	0.5
Pipe line companies.....	.....	.....	.....	.....	.....	.....	0.1
Total public utilities.....	53.2	31.0	4.6	18.4	50.6	24.1	11.7
<i>Other property</i>							
Parcels of less than 5 acres.....	4.3	47.5	78.4	5.1	.....	41.6	55.3
Industrials and corporations.....	.....	3.1	5.9	.....	.....	2.2	18.2
State forest lands.....	.....	.....	.....	.....	.....	.....	.....
Total other property.....	4.3	50.6	84.3	5.1	.....	43.8	73.5
Total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Full value of taxable property (000 omitted).....	\$151	\$781	\$714	\$103	\$92	\$2,745	\$92,796

* School districts 1, 4 and 6 extend into the town of Barker, Broome County.
School districts 1 and 12 extend into the town of Maine, Broome County.
School district 10 extends into the town of Fenton, Broome County.

COPY

CHEMUNG COUNTY CLERK'S OFFICE

ELMIRA, NEW YORK, *November 27, 1934*

*New York State Tax Commission, 302 East Thirty-fifth Street,
New York, New York:*

Attention: Howard P. Jones.

DEAR MR. JONES.—I wish to answer your letter of November 26 in a manner that will be helpful to you, and I think probably a letter will be more satisfactory than the answers to the questions. It may be said that all County Clerks' offices in New York State have their peculiarities, but I believe that Chemung county is considerably different from most of the others.

In the first place we have the situation of a comparatively large city in a comparatively small county, thus making the County Clerk's office readily available to proportionately a larger number of the inhabitants of Chemung county and bringing a closer contact between the Clerk's office and the customers of the office. The result is that we not only perform the usual duties of the Clerk's office, but have many opportunities to be of service generally to folks who naturally come to the County Clerk's office first for assistance or information. As a part of the main office we have a license bureau with a separate entrance, issuing hunting and fishing licenses and operators licenses. The motor vehicle registration is taken care of in the nearby building under a special Deputy County Clerk with his own assistants.

I am a member of the bar and specialized in title work with the result that I became Deputy County Clerk in charge of abstracting, and acted as such for twelve years preceding my own clerkship. I became County Clerk January 1, 1930, and the year 1935 will be the last year of my second term and will also be the last year under which the Chemung County Clerk's office will operate on a fee basis. Commencing January 1, 1936, this will be a salaried office; the salary will be fixed more than six months before the term commences.

All of the time in which I have been connected with the office as Deputy County Clerk and as County Clerk I have actually been engaged in the preparation of abstracts of title, giving substantially all of my time to that business and making most of the abstracts that are made in the office. We have never had an abstract company active in Chemung county for the reason that the County Clerk's office has always been able to take care of this function. Two of my girls give substantially all of their time to assisting me in this work.

My Deputy County Clerk is a lady who has been in the office about twenty-four years, has full charge of the so-called front office, receiving papers for filing and recording, indexing of deeds and mortgages, in charge of the mortgage tax records and acts as Clerk of the Supreme Court. When engaged in the court work, her business necessarily is handled temporarily by other girls whom I try to keep fitted for this purpose. She has one assistant who has been here almost as long, devoting practically all of her time to working with the Deputy County Clerk and being also in charge of the Civil Docket.

I have three girls devoting practically all their time to recording and comparing, dividing the work up between them as far as possible. I have one girl in charge of the license bureau who has the responsibility of the various reports of that position, and assists from time to time in other matters and has charge of the banking. From time to time she has an assistant who helps catch up with the recording that gets back. I have one man clerk who is a special Deputy Clerk in charge of the County Court work and who also has full charge of the chattel mortgage docket. The girl in charge of the Civil Docket also has charge of Naturalization and is an expert in that subject. The girl in charge of the license bureau also has charge of the passport work and is expert in that subject.

You will see from the above outline that it is necessary not only that the girls be very well trained and experienced in their specific duties but also that I have it planned so that certain girls are understudies for certain matters. For example, when my Deputy Clerk is acting as Court Clerk, the office has to be readjusted to take care of her regular work, and during the month of May when we are issuing operators licenses it is necessary to take the girls from their regular tasks to help out in this duty.

This suggests the point which I would like to emphasize which is so little appreciated by the general public, that a County Clerk's office is really an important office having charge of real property title records and matters pertaining thereto directly or indirectly and requires the highest type of services, even to the simpler tasks of transcribing and comparing where absolute accuracy is essential. The clerks are all specialized in training and experience. It is necessary to carry a regular personnel sufficient to perform their regular duties and the special duties of others in emergencies.

We do not have a photostat machine in the Chemung County Clerk's office.

Very truly yours,

(Signed) JOHN A. MATHEWS

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